**LEGAL NOTICE NO……**

**THE TRUST ADMINISTRATION ACT**

*(No. 28 of 2026)*

# THE TRUST ADMINISTRATION REGULATIONS, 2026

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*Regulation*


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**THE TRUST ADMINISTRATION ACT**
*(No. 28 of 2026)*

**IN EXERCISE** of the powers conferred by section 96(2) of the Trust Administration Act, 2026, the Attorney General makes the following Regulations—

## THE TRUST ADMINISTRATION REGULATIONS, 2026

### PART I—PRELIMINARY

Citation.

**1.** These Regulations may be cited as the Trust Administration Regulations, 2026.

Interpretation.

**2.** In these Regulations, unless the context otherwise requires—

.

"Act" means the Trust Administration Act;

"beneficial owner" means the natural person who ultimately owns or controls a legal person or arrangements or the natural person on whose behalf a transaction is conducted, and includes those persons who exercise ultimate effective control over a legal person or arrangement as provided under section 2 of the Act;

"competent authority" means the Attorney-General of the Republic of Kenya, any criminal investigation agency established by law, law enforcement agencies, authorities that supervise and monitor the financial sector, including the Financial Reporting Centre and the Kenya Revenue Authority;

"licence" means a licence to act as a corporate trustee issued under regulation 20;

"local contact person" means a natural person who is a resident in Kenya, appointed by a corporate trustee for purposes of service of the corporate trustee and liaison with the Registrar and competent authorities;

"Registrar" means the Registrar of Trusts designated in accordance with section 77 of the Act;

"Register" means the Register of Trust established under section 77(2) of the Act;

"trust agent" means an advocate of the High Court of Kenya, a certified secretary or a certified accountant authorized to act on behalf of the trust as provided under section 2 of the Act;

"warning notice" means a notice issued in accordance with regulation 36;

Object of the Regulations.

**3.** The object of these Regulations is to provide—

(a) the procedure for the registration and incorporation of trusts and lodgement of any document or information required to be lodged with the Registrar;

(b) the criteria for licensing of persons qualified to operate as corporate trustees.

(c) the forms for lodgement of any information required to be lodged with the Registrar; and

(d) the fees payable for any lodgement or any service provided by the Registrar.

## PART II—PREREQUISITES FOR REGISTRATION OR INCORPORATION OF A TRUST

Name Search and Reservation.

**4.** (1) A person seeking to register or incorporate a trust shall apply to the Registrar for a search on the availability of the proposed name of the trust by lodging Form TRNR1 set out in the First Schedule and be accompanied by the fee set out in the Second Schedule.

(2) An application under subregulation (1) shall contain at least two proposed names of the trust which may include—

(a) a combination of numbers, numerals and symbols; and

(b) generally recognised abbreviation in the name of a trust,

for the purpose of distinguishing the proposed name of the trust from another registered or incorporated trust.

(3) Upon receipt of the application under subregulation (1), the Registrar shall conduct a search on the proposed names of the trust.

(4) In making a determination under subregulation (3), the Registrar—

(a) shall take into consideration the requirements of the Act or these Regulations;

(b) may request for additional documentation from the applicant including the written consent of an existing entity that has a similar name.

(5) Where the search under subregulation (2) is successful, the Registrar may reserve the available proposed name of the trust pending registration or incorporation of the trust and issue a certificate of name reservation in Form TRNR1A set out in the First Schedule.

(6) The reservation of a name under subregulation (4) shall be valid for a period of thirty days from the date of the reservation unless the applicant applies for an extension of reservation.

(7) Where the search under subregulation (2) is unsuccessful, the Registrar shall notify the applicant within seven days of the determination indicating the reasons thereof.

(8) A person seeking an extension of the reservation of name under subregulation (4) shall apply to the Registrar, in Form TRNR2 set out in the First Schedule and

accompanied by the fee set out in the Second Schedule, indicating the reasons for the extension.

(9) Upon receipt of the application under subregulation (8), the Registrar shall, where the application is—

(a) approved, extend the reservation of the available proposed name for a further period not exceeding sixty days from the date of the extension; or

(b) rejected, notify the applicant, in writing, within seven days of the determination, indicating the reasons for the rejection.

Consent for use of certain names.

**5.** The Registrar shall not reserve or register a name that is identical to, similar to, or phonetically resembles the name of a trust or business entity appearing in the Registrar's index of names or in the register of companies, business names, limited liability partnerships, partnerships or limited partnerships, unless the applicant lodges with the Registrar the written consent of the existing trust or entity.

Prohibited names.

**6.** Without prejudice to section 28 (2) of the Act, the Registrar shall not register or incorporate a trust by a name if—

(a) the use of the name is not consented to in accordance with regulation 5;

(b) another trust is registered in that name, whether upon the dissolution of a trust or upon a change of the name of the trust;

(c) the name is likely to give an impression that the trust is connected to a state organ, a county government or any other public entity.

(d) the use of the name constitutes an offence under the Act or any other written law;

Contents of a trust deed.

**7.** (1) In addition to the information required under section 23 of the Act, a trust deed shall contain —

(a) a statement as to whether the settlor has reserved any powers under the trust;

(b) the name and particulars of any person or persons vested with specific powers under the trust, including the power to appoint or remove a trustee or to amend the trust deed;

(c) the procedure for dealing with the assets of the trust where the objects of the trust fail or upon the dissolution of the trust; and

(d) a statement as to whether the trust may be dissolved and, the procedure for dissolution of the trust including persons who may apply for its dissolution

(2) A trust deed shall be in the Form TR1 set out in the First Schedule, with or without modification.

Identification documents.

**8.** For purposes of these Regulations, the following information and documents shall be provided for the identification of a person—

(a) in the case of a natural person who is —

(i) a citizen of Kenya, a copy of their national identity card and their personal identification number certificate;

(ii) a foreign national resident in Kenya, a copy of their foreign national's certificate and their personal identification number certificate;

(iii) a foreign national not resident in Kenya, a notarized copy of their valid passport accompanied by a certificate of registration of the notary public or an equivalent, from the country of issue;

(iv) a child resident in Kenya, a copy of their

birth certificate;

(v) a child and foreign national, a notarized copy of the birth certificate accompanied by a certificate of registration of the notary public or an equivalent, from the country of issue;

(b) in the case of a legal person—

(i) registered or incorporated in Kenya, a copy of their certificate of registration, certificate of Incorporation or certificate of compliance, and its personal identification number certificate issued by the Kenyan Revenue Authority;

(ii) registered or incorporated in a foreign country, a notarized copy of their certificate of registration, certificate of Incorporation, certificate of compliance or its equivalent issued by the relevant authority in the jurisdiction of registration or incorporation accompanied by a certificate of registration of the notary public or an equivalent, from the country of issue; and

(iii) Physical address of the legal person, including telephone number and email address.

(c) in the case of a natural person—
(i) a passport size photograph;
(ii) telephone number and email address; and
(iii) Residential address.

## PART III—REGISTRATION AND INCORPORATION OF A TRUST

Application for

**9.** (1) An application for the registration of a trust shall

registration of a trust.

be made to the Registrar in Form TR2 set out in the First Schedule containing the information specified under section 22(3).

(2) Pursuant to section 22(2) of the Act, an application for registration under subregulation (1) shall be accompanied by—

(a) proof of the reservation of the proposed name of the trust issued in accordance with regulation 4;

(b) a trust deed prepared in accordance with the Act and these Regulations;

(c) a copy of the register of beneficial owners in Form TRBOF1 se out in the First Schedule;

(d) the statement of initial trust property in Form 4 set out in the First Schedule;

(e) proof of payment of the application fee specified in the Second Schedule

(f) the statement of the initial enforcers of the trust, if any, giving a written acceptance to act as enforcers in respect of the trust in Form 5 set out in the First Schedule;

(g) the notice of appointment of each trustee, enforcer or a trust agent, where applicable in Form 6 set out in the First Schedule;

(h) a copy of the court order if the trust was created by an order of the court.

(3) Within sixty days of receipt of all documents and information required under subregulation (1) and completion of due diligence on the applicant, the Registrar shall determine the application and notify the applicant of its decision thereof.

(4) Where an application for registration under this

regulation is approved, the Registrar shall register the trust and issue—

(a) a certificate of registration of a trust in Form TR2A set out in the First Schedule;

(b) a confirmation of the list of trustees and enforcers stated in the application for registration, as the registered trustees and enforcers of the respective trust in Form TR8 set out in the First Schedule.

(5) Where an application under this regulation is rejected, the registrar shall notify the applicant indicating the reason thereof.

Application for incorporation of a trust.

**10.**(1) An application for the incorporation of a trust shall be made to the Registrar in Form TR3 set out in the First Schedule containing the information specified under section 29(1) of the Act.

(2) Pursuant to section 29(2) of the Act, an application for incorporation under subregulation (1) shall be accompanied by—

(a) proof of the reservation of the proposed name of the trust issued in accordance with regulation 4;

(b) a trust deed prepared in accordance with the Act and these Regulations;

(c) a copy of the register of beneficial owners in Form TRBOF1 se out in the First Schedule;

(d) the statement of initial trust property in Form 4 set out in the First Schedule;

(e) proof of payment of the application fee specified in the Second Schedule;

(f) the statement of the initial enforcers of the trust, if any, giving a written acceptance to act

as enforcers in respect of the trust in Form 5 set out in the First Schedule;

(g) the notice of appointment of each trustee, enforcer or a trust agent, in Form 6 set out in the First Schedule;

(h) a copy of the court order if the trust was created by an order of the court.

(3) Within sixty days of receipt of all documents and information required under subregulation (1) and completion of due diligence on the applicant, the Registrar shall determine the application and notify the applicant of its decision thereof.

(4) Where an application for incorporation under this regulation is approved, the Registrar shall incorporate the trust and issue—

(a) a certificate of incorporation of a trust in Form TR3A set out in the First Schedule;

(b) a confirmation of the list of trustees and enforcers stated in the application for registration, as the trustees and enforcers of the respective trust in Form TR8 set out in the First Schedule.

(5) where an application under this regulation is rejected, the registrar shall notify the applicant indicating the reason thereof.

Appointment of a trust agent.

**11.** Where the application for the registration or incorporation of a trust is lodged by a trust agent, the application shall be accompanied by —

(a) a notice of appointment of the trust agent in Form TR7 set out in the First Schedule;

(b) a statement of confirmation of the appointment of the trust agent by the person or persons having the power of appointment under the trust

deed or the Act;

(c) the proof of payment of the fee set out in the Second Schedule;

Alteration of facts disclosed in application.

**12.** (1) An applicant for the registration or incorporation of a trust under regulation 8 or 9 shall, where there are changes to the facts disclosed in the application, before approval by the Registrar, give written notice to the Registrar of—

(a) any proposed alteration to any information provided in the original application; or

(b) the occurrence of any material event that affects or may affect the information provided to the Registrar, in the application.

(2) For purposes of subregulation (1)(b), "material event" includes—

(a) any intended or actual change in ownership or control of the trust property;

(b) any failure or material degradation of the initial trust property;

(c) withdrawal of any consent or approval relating to the trust;

(d) any judicial or legal proceeding undertaken or affecting the applicant, the trustees or the trust property;

(e) any enforcement action, criminal investigation or sanction that affects the applicant, the trustees or the trust property.

## PART IV—APPOINTMENT OF TRUSTEES, ENFORCER, POWER OF ATTONEY

Notice of appointment of trustee.

**13.** Where a trustee is appointed pursuant to sections 37, 38 or 41, the notification of appointment of the trustee shall be in Form TR6 set out in the First Schedule and accompanied by—

(a) proof of payment of the application fee specified in the Second Schedule;

(b) a written consent by the trustee to act in that capacity and be bound by the terms of the trust deed—

(i) in the case of a corporate trustee, by a local contact person authorised to act on behalf of the corporate trustee;

(ii) in the case of the Public Trustee, by and officer authorised to act on behalf of the Public Trustee;

(c) a copy of the instrument of appointment which shall include—

(i) a resolution or a statement of confirmation of the appointment of the trustee by the person or persons having the power of appointment under the trust deed; or

(ii) an order of the court, where the trustee is appointed by the court;

(d) a copy of the respective document of identification in accordance with regulation 8.

Notice of appointment under section 44(5).

**14.** Where a person is appointed to act on behalf of a corporate trustee under section 44(5), the notice of appointment of that person shall be in Form TR9 set out in the First Schedule and accompanied by the resolution of the board of directors of the corporate trustee making the appointment.

Notice of

**15.** (1) Where an enforcer is appointed in accordance

appointment of enforcer.

with section 14, the notice of appointment of the enforcer shall be in Form TR5 set out in the First Schedule accompanied by a statement of confirmation of the appointment of the enforcer by the appointing authority.

(2) Within thirty days of receipt of the documents under subregulation (1) the Registrar shall, if the appointment meets the requirements of the Act, (enter the particulars of the appointed enforcer in the Register of Trusts in respect of the trust.

(a) issue a confirmation of registration of appointment of trustees and enforcers in respect of the trust in Form 8 set out in the First Schedule;

(b) enter the particulars of the appointed enforcer in the Register of Trusts in respect of the trust.

Notice of power of attorney.

**16.** (1) Where a power of attorney is issued in accordance with section 58 of the Act, the notice of issuance of a power of attorney shall be in Form TR10 set out in the First Schedule accompanied by a copy of the registered power of attorney and proof of payment.

(2) Within thirty days of receipt of the notification under subregulation (1), the Registrar shall, if the appointment meets the requirements of the Act—

(a) issue a confirmation trustees and enforcer in respect of the trust in Form8 set out in the First Schedule;

(b) enter the following information in the Register of Trusts relating to the power of attorney—

(i) that the respective trustee has delegated his or her powers to the donee specified in the power of attorney;

(ii) the reason for giving the power of attorney;

(iii) the date of commencement and duration of the power of attorney;

(i) the functions delegate including the scope of the delegation;

(ii) the duration of the delegation of the performance of any trust or function

(iii) the particulars of the donee;

Cessation of trustee.

**17.**(1) Where a person ceases to be a trustee under section 39, 40 or 41, the remaining trustees shall notify the Registrar of the cessation of trusteeship in Form TR11 set out in the First Schedule and accompanied by—

(a) in the case of resignation under section 39—

(i) the resignation letter signed by the trustee;

(ii) a copy of the written notice of resignation given to the co-trustees or, in the case of a sole trustee, to the beneficiaries;

(b) in the case of removal under section 40—

(i) the order of the court, where the trustee is removed by the court, or the resolution or other instrument evidencing the removal in accordance with the terms of the trust deed;

(ii) a copy of the notice of intention to remove the trustee issued in accordance with section 40(3) of the Act;

(c) in the case of death under section 41, the certificate of death or dissolution of the trustee.

(2) Within thirty days of receipt of the notification under subregulation (1) the Registrar shall, if the

notification meets the requirements of the Act—

(a) effect the cessation of appointment of the trustee in the Register; and

(b) issue a confirmation of the trustees and enforcers of the trust in Form 8 set out in the First Schedule.

Cessation of enforcer.

**18.** (1) Where a person ceases to be an enforcer of a trust under section 17, the trustee shall notify the Registrar of the cessation of appointment as enforcer in Form TR12 set out in the First Schedule.

(2) The notification under subregulation (1) shall be accompanied by—

(a) where the enforcer resigns, a copy of the notice of resignation given to the appointing authority and the trustee;

(b) where the enforcer is removed by the court, a certified copy of the order of the court;

(c) where the enforcer is removed by the appointing authority, the instrument of removal;

(d) where the enforcer dies, a copy of the certificate of death;

(e) where the enforcer is appointed as a trustee of the trust, a copy of the notice of appointment as a trustee;

(f) where the enforcer ceases to hold office by virtue of a provision in the trust deed, a copy of the relevant provision of the trust deed and evidence that the provision has taken effect.

(2) Within thirty days of receipt of the notification under subregulation (1) the Registrar shall, if the notification meets the requirements of the Act—

(a) effect the cessation of appointment of the trustee in the Register; and

(b) issue a confirmation of the trustees and enforcers of the trust in Form 8 set out in the First Schedule.

## PART V—LICENSING OF COPRORATE TRUSTEES

Eligibility to act as corporate trustee.

**19.** (1) Pursuant to section 36(3) of the Act, an entity shall qualify to act as a corporate trustee if that entity—

(a) meets the requirements provided in section 36(3) of the Act;

(b) has a minimum share capital of at least five million shillings;

(c) has complied with the requirements of the Companies Act and all other relevant statutory obligations;

(d) holds a valid licence issued in accordance with this Part;

(e) has a local contact person who meets the criteria specified under subregulation (2).

(2) The local contact person of a corporate trustee shall be a natural person who is a resident of Kenya and director of the entity.

Application for licence as a corporate trustee.

**20.** (1) An application for a licence to act as corporate trustee shall be made to the Registrar in Form TR13 set out in the First Schedule.

(2) An application under sub-regulation (1) shall be accompanied by—

(a) a copy of the certificate of incorporation;

(b) a list of the directors of the company and—

(i) a certificate of good conduct of the directors issued by the National Police Service, in the case of a director that is a natural person; and

(ii) a clearance certificate from the Registrar of Companies in the case of a director that is a body corporate;

(c) the particulars of the local contact person;

(d) a copy of the register of beneficial owners of the company;

(e) proof of existence of a performance bond or guarantee of at least ten million shillings

(f) proof of existence of a professional indemnity cover of at least fifty million shillings;

(g) a valid tax compliance certificate

(h) the details of every person authorised to act on behalf of the corporate trustee including their full name, identification document number, designation, telephone number and email address and the instrument of authorization or appointment;

(3) Where an applicant under subregulation (1) is licensed or registered as a corporate trustee under any other written law, the application under subregulation (1) shall be accompanied a copy of the license, approval or certificate of registration issued by the relevant regulatory authority under that law.

(4) Within sixty days of receipt of all documents and information required under subregulation (1) and completion of due diligence on the applicant, the Registrar shall determine the application and notify the applicant of its decision thereof.

(5) Where an application for incorporation under this regulation is —

(a) approved, the Registrar shall issue a licence to the successful applicant;

(b) rejected, the registrar shall notify the applicant indicating the reason thereof.

Validity of a license for a corporate trustee.

**21.** A licence issued to a corporate trustee under this Part shall be valid for a period of one year from the date of issue, unless it is earlier revoked.

Renewal of licence.

**22.** (1) A licence granted under regulation 20 may, on expiry, be renewed on an annual basis.

(2) An application for the renewal of a licence shall be lodged with the Registrar at least thirty days prior to the expiry of the licence.

(3) An application for renewal of a licence shall be— made and shall be made in Form TR13 set out in the First Schedule accompanied by—

(a) the renewal fee set out in the Second Schedule to these Regulations; and

(b) copies of any change in the documents lodged under regulation 20.

(4) Within thirty days of receipt of all documents and information required under subregulation (3) the Registrar shall determine the application and may where the application is—

(a) approved, renew the licence; or

(b) rejected, notify the applicant indicating the reasons for rejection

Revocation of licence.

**23.** (1) The Registrar may revoke or suspend a licence where the corporate trustee fails to comply with a requirement of the Act or these Regulations.

(2) Before revoking or suspending a licence issued under this Part, the Registrar shall—

(a) in writing, notify the corporate trustee of the intention to revoke the licence stating the reasons thereof; and

(b) give the corporate trustee at least fourteen days within which to show cause why the licence should not be revoked.

(3) Where a licence is revoked or suspended under sub-regulation (1), the Registrar shall, in writing, notify the corporate trustee of the revocation or suspension and shall publish in the *Gazette*, a notice to the effect that the licence has been revoked or suspended with effect from the date specified in the notice.

## PART VI—ONGOING OBLIGATIONS

Duty to keep trust property separate.

**24.** For purposes of ensuring that trust property is separate and identifiable as required under section 47 of the Act, the trustee ensure that the following information is available in relation to the property—

(a) in the case of a financial asset—

(i) the institution holding the financial asset;

(ii) the account name and number;

(iii) the nature of the financial asset; and

(iv) any encumbrance on the asset;

(b) in the case of a physical asset—

(i) the type and nature of the asset;

(ii) the registration number, where the asset is registered;

(iii) the location of the asset;

(iv) the document evidencing the title, including the official search

(v) any encumbrance on the asset;

(c) in the case of any other asset, sufficient information to describe the asset and to enable its proper identification.

Records to be kept on settlor, beneficiaries, etc.

**25.** A trust shall keep the information relating to each settlor, trustee, beneficiaries, enforcers and beneficial owners which shall be the particulars specified in regulation 8.

Direction to provide information.

**26.** (1) A direction by the Registrar under section 79 of the Act shall be in writing and shall specify the information or document required and shall require the trust to comply within such period, not being less than thirty days, as may be specified in the direction.

(2) A direction under sub-regulation (1) shall be served on the trustees at the registered address or the email address of the trust or, where the trust uses the address of a trust agent, on the trust agent.

(3) A trust may respond to a direction under this regulation by providing the information or document required and any other information or document that is relevant to the direction.

(4) Where a trust fails to comply with a direction within the period specified, the Registrar may publish in the Gazette a notice of intention to disqualify under section 79(4) of the Act, which shall require the trustees to comply within three months of the date of publication.

(5) Where the trustees fail to comply within the period specified in the notice under sub-regulation (4), the Registrar shall publish a notice of the disqualification in the Gazette.

Accounting records.

**27.** (1) The financial and accounting records kept by a trust under section 64 of the Act shall include—

(a) a balance sheet indicating the assets and liabilities of the trust;

(b) a statement of the income and expenditure of the trust;

(c) the invoices, receipts, vouchers and other documents evidencing transactions by or with the trust;

(d) the bank reconciliation records;

(e) payroll records and petty cash books; and

(f) ledgers and any other document showing the assets, liabilities, expenses, income and surplus of the trust.

(g) a record of balances of the trust's accounts.

(2) The financial and accounting records kept by a trust shall conform to the applicable accounting and financial controls, systems, standards, laws and procedures when procuring or disposing of property, goods and services.

Administrative arrangements.

**28.** A trust shall establish effective, transparent and adequate administrative arrangements to ensure prudent management of the trust and funds of the trust.

Insurance and indemnity cover.

**29.** (1) A trust may hold and maintain an insurance coverage for protection of the trust property which is commensurate with the level of risks exposed to the trust property.

(2) A corporate trustee shall hold and maintain a professional indemnity cover of at least fifty million shillings

Annual returns.

**30.** The annual returns of a trust filled in accordance with section 75 of the Act shall be in Form TR14 set out in the First Schedule.

## PART VII—BENEFICIAL OWNERSHIP

Beneficial owners of a trust.

**31.** (1) Pursuant to section 2 of the Act, a person is a beneficial owner of a trust, if the person ultimately owns or controls a legal person or arrangement or on whose behalf a transaction is conducted.

(2) For purposes of subregulation (1), a person shall be deemed to ultimately own or control a legal person or arrangement if that person exercises the power to—

(a) invest or dispose of trust property, otherwise than as an investment manager;

(b) direct, make or approve distributions of the trust;

(c) vary or terminate the trust;

(d) appoint or remove trustees.

(3) Where a settlor has reserved rights under the trust deed, a trustee, a donee of a power of attorney given by a trustee under section 58 of the Act, an enforcer and a beneficiary, who are natural persons, shall be deemed to be the beneficial owners of the trust.

(3) Where the settlor, trustee, enforcer or beneficiary of a trust is a legal person, the beneficial owners of the trust shall be the natural persons who whether acting individually or jointly with another person—

(a) in the case of a company—

(i) holds, directly or indirectly, at least ten per cent of the issued shares in the company;

(ii) exercises, directly or indirectly, at least

ten per cent of the voting rights in the company;

(iii) holds a right, directly or indirectly, to appoint or remove a majority of the members of the board of directors; or

(iv) exercises significant influence or significant control, directly or indirectly, over the company;

(b) in the case of a company limited by guarantee—

(i) exercises, directly or indirectly, at least ten per cent of the voting rights in the company;

(ii) exercises, directly or indirectly, significant influence or significant control over the management or running of the activities of the company;

(iii) has a right, directly or indirectly, to appoint or remove any member of the board of directors;

(iv) has a right, directly or indirectly, to direct or veto the distribution of funds or assets or investment decisions of the company; or

(v) has a right, directly or indirectly, to liquidate the company;

(c) in the case of a limited liability partnership—

(i) holds, directly or indirectly, a right to share in at least ten per cent of the capital contribution or profits of the limited liability partnership;

(ii) holds, directly or indirectly, at least ten per cent of the voting rights in the conduct and management of the limited liability partnership;

(iii) has a right, directly or indirectly, to appoint or remove a partner or manager; or

(iv) exercises significant influence or significant control, directly or indirectly, over the limited liability partnership;

(4) Where the trustee is a corporate trustee, the beneficial owner of the trust shall include any natural person who exercises ultimate effective control over the trust on behalf of, or through, the corporate trustee, whether or not that person is the person declared as having a controlling interest in the beneficial ownership register of the corporate trustee.

Duty to keep beneficial ownership information.

**32.** (1) Pursuant to sections 48 and 68 of the Act, the trustee shall obtain and maintain accurate and up-to-date information relating to the beneficial owners of the trust.

(2) The information maintained under sub-regulation (1) shall include—

(a) the full name of the person;

(b) the national identity card number, the foreign national registration certificate number or the passport number, as the case may be

(c) in the case of a minor, the birth certificate number and the particulars of the guardian;

(d) the personal identification number of the person;

(e) the nationality and date of birth;

(f) the postal address and residential address;

(g) the telephone number and email address;

(h) the nature of the power or control exercised by the beneficial owner;

(i) the date on which the person became a beneficial owner of the trust; and

(j) the date on which the person ceased to be a beneficial owner of the trust.

Identification of beneficial owners of a trust.

**33.** (1) A trustee shall take reasonable steps to identify and verify the beneficial owners of the trust to enable compliance with the requirements of the Act.

(2) Where a trustee knows or has reasonable cause to believe that a person is a beneficial owner of the trust, the trustee shall issue a notice to that person requiring—

(a) the information required under regulation 25; and

(b) the person to provide such information and supporting documents as may be necessary to establish and verify—

(i) the identity of the person;

(ii) the basis upon which the person is a beneficial owner of the trust; and

(iii) the nature and extent of the person's beneficial ownership, interest, influence or control over the trust.

(3) A person who receives a notice under subregulation (2) shall not disclose any information in respect of which a court has directed that the information shall not be disclosed.

(4) Where a person who fails to provide the

information or documents required in the notice under subregulation (2), the trustee shall—

(a) record the failure in the register of beneficial owners of the trust;

(b) issued a notice to that person to provide the information required under this regulation.

(5) Where a trustee has issued a notice to a person under subregulation (4) and the person fails to comply with the notice within the period specified therein, the trustee shall—

(a) issue a warning notice in accordance with regulation 36.

(b) retain a copy of the warning notice in the records of the trust and, where applicable, update the register of beneficial owners of the trust to reflect the issuance of the warning notice.

(6) Where the trustee has reasonable cause to believe that the information provided by a person is inaccurate, incomplete or inconsistent with information obtained from a reliable and independent source, the trustee shall take reasonable steps to verify the information and may require the person to provide such further information or documentation as may be necessary for purposes of verification.

Verification of beneficial ownership information.

**34.**(1) A trustee shall take reasonable measures to verify and keep up to date the information obtained in relation to the beneficial owners of a trust.

(2) The verification measures undertaken under sub-regulation (1) shall include—

(a) verifying the identity of a natural person using an identification document, passport or other reliable and independent source of identification;

(b) verifying the existence and legal status of a legal person or legal arrangement using reliable and independent sources;

(c) establishing and verifying the nature of the person's relationship with the trust;

(d) establishing and verifying the basis upon which a person is identified as a beneficial owner of the trust;

(e) obtaining and verifying information relating to the source of funds or assets settled on or held by the trust, where required by law;

(f) verifying any person purporting to exercise control or significant influence over the trust; and

(g) establishing the ownership and control structure where a legal person or legal arrangement is connected with the trust.

(3) A trustee shall review and update the information referred to in subregulation (1)—

(a) upon the occurrence of any change in the particulars of the beneficial owner or any person of beneficial ownership;

(b) where the trustee has reasonable grounds to believe that the information previously obtained is inaccurate or incomplete; and

(c) at such intervals as may be necessary to ensure that the information remains accurate and up to date.

(4) A trustee shall retain records of the information obtained and the measures undertaken to verify that information for the period prescribed under the Act or any other applicable law.

(5) The Registrar may require a trustee to produce evidence of the verification undertaken under this regulation.

(6) Where a trustee is unable to verify information required to be maintained under this regulation, the trustee shall record the steps taken to verify the information and the reasons for the inability to verify it.

Unavailable particulars of a beneficial owner.

**35.** (1) Where a trustee knows or has reasonable cause to believe that there is a beneficial owner in relation to the trust but—

(a) the trustee has not been able to obtain or verify the particulars of the beneficial owner;

(b) the beneficial owner has not complied with a notice issued under these Regulations and provided the information required;

(c) there is a pending judicial proceeding relating to the identification or determination of the beneficial owner,

the trustee shall make a note to that effect in the register of beneficial owners of the trust.

(2) The trustee shall, within fourteen days of making an entry under sub-regulation (1), lodge with the Registrar a notice in the form TRBOF3 set out in the second Schedule, containing—

(a) the name and registration number of the trust;

(b) the nature of the matter giving rise to the entry;

(c) the particulars of the person, if known, whom the trustee knows or has reasonable cause to believe may be a beneficial owner;

(d) the steps taken by the trustee to identify, obtain or verify the particulars of the beneficial owner;

(e) the date on which a notice or warning notice was issued, where applicable;

(f) the date on which a restriction was imposed, where applicable; and

(g) particulars of any proceedings pending before a court in relation to the beneficial ownership of the trust, where applicable.

(3) Where the trustee subsequently identifies the beneficial owner or obtains and verifies the beneficial ownership particulars, the trustee shall, within fourteen days—

(a) update the register of beneficial owners of the trust;

(b) remove the entry made under sub-regulation (1), where appropriate; and

(c) lodge with the Registrar the prescribed notice of the update.

Waning notice.

**36.** Where a trustee has issued a notice to a person under regulation 34 and the person fails to comply with the notice within the period specified therein, the trustee shall issue a warning notice to the person —

(a) specifying the date on which the warning notice is issued and the date by which the person is required to comply;

(b) accompanied by a copy of the notice issued under regulation 34(4);

(c) require the person to comply with the notice within the period specified in the warning notice;

(d) state that, where the person fails to comply with the warning notice, the trustee may, subject to

the trust deed and the Act, restrict the exercise of any rights or interests held by the person in relation to the trust; and

(e) explain the nature and effect of the proposed restriction;

(f) retain a copy of the warning notice in the records of the trust and, where applicable, update the register of beneficial owners of the trust to reflect the issuance of the warning notice.

Restriction for non-compliance with warning notice.

**37.** (1) Where a person fails to comply with a warning notice issued under regulation 21 the trustee may, subject to the Act, the trust deed and any order of a court, restrict the exercise of the rights or interests of that person in relation to the trust.

(2) A restriction under subregulation (2) shall be proportionate to the failure to comply and shall not affect any right or interest that cannot lawfully be restricted under the Act, the trust deed or any other written law.

(3) The trustee shall make a note in the records of the trust and the register of beneficial owners of the trust, where applicable, indicating—

(a) the person against whom the restriction has been imposed;

(b) the date on which the restriction was imposed; and

(c) the nature and extent of the restriction.

(4) Where a trustee restricts the rights or interests of a person under subregulation (3), the trustee shall, in writing, notify —

(a) the Registrar, of the restriction within fourteen days from the date on which the restriction was imposed;

(b) the person of the restriction indicating—

(i) the date on which the warning notice was issued;

(ii) the date on which the restriction was imposed;

(iii) the information or particulars which the person failed to provide;

(iv) the nature and extent of the restriction; and

(v) the circumstances under which the restriction may be withdrawn.

(5) The effect of a restriction imposed under this regulation may, subject to the Act, the trust deed and any order of a court, include—

(a) suspension of the exercise of any right to receive a distribution from the trust;

(b) suspension of the exercise of any right to consent to, approve or participate in a decision of the trustees where the exercise of that right is dependent upon the person's status as a beneficial owner;

(c) suspension of any right to exercise a power or entitlement in relation to the trust, to the extent permitted by the trust deed and applicable law; and

(d) restriction of the payment or transfer of any distribution or benefit attributable to the person's interest in the trust.

(6) Notwithstanding subregulation (5), a restriction under this regulation shall not—

(a) extinguish the person's beneficial interest in the trust;

(b) prevent the person from complying with a notice issued under these Regulations; or

(c) operate in a manner inconsistent with an order of a court or any mandatory provision of written law.

(7) Where a person complies with a notice issued under regulation 21 after a restriction has been imposed, the trustee shall, within fourteen days of receiving and verifying the required information,

(a) withdraw the restriction imposed on the person's rights or interests;

(b) update the records of the trust and the register of beneficial owners of the trust, to reflect the withdrawal of the restriction specifying—

(i) the date on which the restriction was withdrawn;

(ii) the date on which the person complied with the notice;

(iii) the information or particulars provided by the person; and

(iv) the rights or interests restored to the person.

(8) The trustee shall, in writing, notify the Registrar of the withdrawal of the restriction under subregulation (7), within fourteen days from the date of the withdrawal.

Register of beneficial ownership information.

**38.** Pursuant to section 65 (2) of the Act, a trust shall enter in the register of beneficial owners', particulars of each beneficial owner as provided in Regulation 31 and 32.

Lodgement of

**39.** (1) A trustee shall all lodge with the Registrar a

register of beneficial owners.

copy of the register of beneficial owners in Form TRBOF2 set out in the First Schedule.

(2) Where there is a change in the beneficial ownership of a trust as provided under section 67, the notification of change to the register of beneficial ownership shall be in Form TRBOF4 set out in the Second Schedule.

Material discrepancy reporting.

**40.**(1) A trustee, a settlor, trustee, enforcer, beneficiary or a beneficial owner, of a trust shall report to the Registrar any material discrepancy identified in relation to the beneficial ownership information maintained or lodged by the trust.

(2) A report under sub-regulation (1) shall be made in TRBOF5 form set out in the Second Schedule and shall specify—

(a) the nature of the discrepancy;

(b) the beneficial ownership information affected by the discrepancy;

(c) the source of the information giving rise to the discrepancy; and

(d) any supporting information or documentation available to the person making the report

(3) Upon receiving a report under sub-regulation (1), the Registrar may issue a direction to the trustee requiring the trustee to investigate and address the discrepancy and, where necessary, update and lodge an amended or updated register of beneficial owners of the trust within the period specified in the direction.

(4) A trustee who receives a direction under subregulation (3) shall comply with the direction within the period specified by the Registrar.

(5) Failure to comply with a direction issued under sub-regulation (3) shall have the same consequences as failure to comply with a direction issued under the Act.

Disclosure by trustee.

**41.** (1) A trustee shall not use or disclose beneficial ownership information relating to a trust except—

(a) for the purpose of communicating with the beneficial owner concerned;

(b) for the purpose of complying with any requirement under the Act or these Regulations;

Cap. 59A.

(c) for the purpose of complying with the Proceeds of Crime and Anti-Money Laundering Act and the regulations made thereunder;

Cap. 59B.

(d) for the purpose of complying with the Prevention of Terrorism Act and the regulations made thereunder;

(e) for the purpose of complying with any requirement imposed by a competent authority under written law;

(f) pursuant to an order of a court; or

(g) for any other purpose authorised under written law.

(2) Notwithstanding sub-regulation (1), a trustee may disclose beneficial ownership information relating to a trust—

(a) with the written consent of the beneficial owner concerned;

(b) to a financial institution or designated non-financial business or profession for the purposes of customer due diligence and establishing or maintaining a business relationship; or

(c) to any other person or institution where disclosure is expressly authorised by written law.

(3) A trustee shall ensure that any disclosure under this regulation is limited to the beneficial ownership information reasonably necessary for the purpose for which the information is disclosed.

Disclosure by the Registrar.

**42.** The Registrar may—

(a) use beneficial ownership information for the purpose of communicating with the trustee, beneficial owner or any other person to whom the information relates;

(b) upon receipt of a written request or through any other mechanism specified by the Registrar, make available beneficial ownership information of a trust to—

(i) a competent authority;

(ii) a supervisor or regulator of a financial institution or designated non-financial business or profession;

(iii) any government agency responsible for implementing anti-money laundering and countering the financing of terrorism measures; or

(iv) any other public authority authorised by written law;

(c) upon receipt of an application in the prescribed form and payment of the prescribed fee, disclose beneficial ownership information of a trust to a financial institution or designated non-financial business or profession for the purpose of customer due diligence, except protected personal identifiable information;

(d) disclose beneficial ownership information relating to a trust pursuant to an order of a court; and

(e) disclose beneficial ownership information to any other person where such disclosure is expressly authorised by the Act or any other written law.

Data Protection of beneficial ownership information.

Cap. 411C.

**43.** (1) The collection, processing, use, storage and disclosure of beneficial ownership information under these Regulations shall be undertaken in accordance with the Data Protection Act, and any other applicable written law relating to the protection of personal data.

(2) The publication or disclosure of beneficial ownership information under these Regulations shall not include protected personal identifiable information except—

(a) where the disclosure is made to a competent authority for the performance of its statutory functions;

(b) where the disclosure is pursuant to an order of a court; or

(c) where disclosure is otherwise authorised by written law.

(3) A person who receives beneficial ownership information under these Regulations shall use the information only for the purpose for which it was disclosed and shall take appropriate measures to protect the information against unauthorised access, use, disclosure, alteration or loss.

(4) The Registrar and a trustee shall ensure that only the beneficial ownership information necessary for the purpose for which it is collected, processed or disclosed is made available

## PART VIII—MATERIAL CHANGES AND CHANGE OF NAME

Material changes.

**44.** (1) Where a trust effects a material change in the

trust, the trustee of the trust shall notify the Registrar of the change.

(2) The changes envisaged under sub-regulation (1) include any changes in—

(a) the particulars of any party to the trust;

(b) the trust deed or any other constituting document of the trust;

(c) any rights, responsibilities or obligations of the parties to the trust;

(d) the registered address of the trust;

(e) the status, title or holding of the trust property;

(f) any particulars of a trust including any information that has or is likely to affect the purposes for which the trust is registered or incorporated.

(3) A notification under this regulation shall be made—

(a) within twenty one days of the occurrence of the change;

(b) in Form TR*** set out in the First Schedule;

(c) accompanied by a written resolution approving the change by the trustees or any other person authorized to make such changes under the trust deed or the Act;

(4) Within thirty days of receipt of the notification under subregulation (3) the Registrar shall, if the notification meets the requirements of the Act, effect the changes in the Register.

Amendment of trust deed.

**45.** (1) Where a settlor amends a trust deed in accordance with section 13(a) of the Act, the trustee shall notify the Registrar of the amendment in Form TR*** set

out in the First Schedule.

(2) The notification under subregulation (1) shall be accompanied by—

(a) a deed of amendment;

(b) details of the effect of the amendment on the trust property;

(c) a statement indicating the source of the power to amend the trust deed;

(d) the resolution of the trustees, where the amendment is made by the trustees, or the order of the court authorising the amendment, as the case may be.

(4) Within thirty days of receipt of the notification under subregulation (3) the Registrar shall, if the notification meets the requirements of the Act, effect the changes in the Register.

Change of name.

**46.** (1) A trust may change its name—

(a) by a resolution passed in accordance with trust deed under section 72 of the Act;

(b) under the direction of the Registrar in accordance with section 73 of the Act; or

(c) by an order of the Court.

(2) An application for change of name of a trust under section 72 of the Act shall be made in Form TR*** set out in the First Schedule and accompanied by —

(a) a written resolution by the trustees or any person authorized under the deed, approving the change of name, made in accordance with the trust deed and the Act;

(b) proof of the reservation of the proposed new

name of the trust issued in accordance with regulation 4;

(c) proof of payment of the fee set out in the Second Schedule;

(3) Within sixty days of receipt of all documents and information under subregulation (1) and completion of due diligence on the applicant, the Registrar shall determine the application and notify the applicant of its decision thereof.

(4) Where an application under this regulation is approved, the Registrar shall—

(a) enter the new name of the trust in the Register; and

(b) issue a certificate of change of name of a trust in Form *** set out in the First Schedule.

(5) Where an application under this regulation is rejected, the registrar shall notify the applicant indicating the reason thereof.

(6) Without prejudice to section 72(3) of the Act, the change of name shall not affect —

(a) the ownership of any assets or other property vested in the trust;

(b) any liabilities enforceable by or against the trust.

(7) Where the Registrar directs a change of name under section 73, the Registrar shall,—

(a) in writing, notify the trust of the intended change of name;

(b) give the trust an opportunity to be heard including providing an alternative name for the trust;

(c) specify the period within which the trust is to comply with the directive.

(8) Upon completion of the procedure under subregulation (6), the Registrar shall enter the new name of trust in the Register and issue a certificate of change of name in accordance with subregulation (4).

(9) Where the Court orders a change of name of a trust, the Registrar shall effect the change of name in accordance with subregulation (7) and (8).

Rectification of Register.

**47.** (1) An application for the rectification of the register of trusts under section 82 of the Act shall be made in Form TR**** set out in the First Schedule and accompanied by relevant documents evidencing the rectification sought.

(2) Within thirty days of receipt of the application under subregulation (1) the Registrar shall determine the application and may, where the application is —

(a) approved, rectify the Register and notify the applicant of the rectification;

(b) rejected, notify the applicant indicating the reasons thereof.

## PART IX—REVOCATION, INVALIDATION, DISSOLUTION AND RESTORATION

Revocation of registration.

**48.** (1) Upon receipt of the court order for the revocation of the registration of a trust the Registrar shall publish a notice in the Gazette indicating—

(a) that the certificate of registration has been revoked with effect from the date of the order;

(b) the name of the trust contained in the certificate of registration and the date on which the certificate was issued;

(c) any information on the effect of the revocation.

(2) Upon publication of the notice under subregulation (1), the Registrar shall remove the name of the trust from the Register of Trusts.

Notification of invalidation of a trust.

**49.** Where the Court declares a trust to be invalid in accordance with section 6 of the Act, the Registrar shall publish a notice in the *Gazette* indicating—

(a) the name of the trust as contained in the certificate of incorporation or registration;

(b) the registration or incorporation number of the trust;

(c) the date of issue of the certificate of incorporation or registration;

(d) the date of the order of the Court declaring the trust void or determining the validity of the trust;

(e) a statement that the trust has been declared void, declared wholly or partially invalid by the Court pursuant to section 6(3) of the Act;

(f) where the trust has been declared partially invalid, a statement identifying the lawful purpose or purposes in respect of which the trust remains valid; and

(g) where applicable, the particulars of the trust property determined by the Court to constitute trust property and the property determined not to constitute trust property; and

(h) the effective date of the Court's determination.

Dissolution of a trust.

**50.** (1) An application for dissolution of a trust under section 84 of the Act shall be made in Form TR24 set out in the First Schedule accompanied by a declaration to the effect that —

(a) the purpose of the trust has been fulfilled or has otherwise ceased to exist in accordance with the trust deed or the Act, or;

(b) it is impossible to achieve the purpose of the trust in accordance with the terms of the trust deed;

(c) the assets of the trust have been dealt with in accordance with the trust deed or an order of the court;

(d) the trust has no outstanding liabilities, including tax liabilities.

(2) A trust shall lodge all outstanding statutory returns and documents before applying for dissolution.

(3) Within thirty days of receipt of the application under subregulation (1), the Registrar shall, if the application meets the requirements of the Act—

(a) publish a notice in the Gazette in accordance with section 84(4); and

(b) in writing, notify the trustees that the trust has been dissolved; and

(c) remove the name of the trust from the Register of Trusts.

(4) Where a person seeks to withdraw an application for the dissolution of a trust in accordance with section 85 of the Act, the person shall notify the Registrar of the withdrawal under the trust deed in Form TR25 set out in the Second Schedule.

(5) Upon receipt of the notification under subregulation (4), the Registrar shall, if the application meets the requirements of the Act, withdraw the application in accordance with section 85(2) of the Act.

Restoration of a trust.

**51.** (1) Where the court orders the restoration of a trust

under section 87 of the Act, the applicant shall notify the Registrar in Form TR26 set out in the Second Schedule, accompanied by a certified copy of the order of the court.

(2) Upon receipt of the documents under subregulation (1), the Registrar shall notify the trust of the restoration.

(a) restore the name of the trust in the Register; and

(b) publish a notice in the *Gazette* indicating—

(i) the date from which the restoration took effect;

(ii) the name of the trust and, if the trust name is restored to the Register under a different name, the current name of the trust.

## PART X—MISCELLANEOUS PROVISIONS

Form of Register of Trusts.

**52.** Pursuant to section 78(4) of the Act, the Registrar shall keep the Register of trusts, and the documents lodged under the Act and these Regulations, in electronic form, and may keep any part of the register in such other form as the Registrar considers appropriate.

Translation of documents.

**53.** A document required to be submitted to the Registrar which is in a language other than English shall be accompanied by a translation of the document into English, certified by a translator who is duly qualified and authorised to undertake translations, and the translator shall attach proof of their professional certification.

Protection of data.

**54.** The collection, processing, use, storage and disclosure of information under these Regulations shall be undertaken in accordance with the Data Protection Act, and any other applicable written law relating to the protection of personal data.

Review and appeal.

**55.** (1) A person aggrieved by the decision of the Registrar under these Regulations may, within thirty

working days of the decision and in writing, apply to the Board of Directors of the Business Registration Service, for review.

(2) The Board of Directors of the Business Registration Service shall, within sixty days from the date of the application for review, determine the application and, in writing, notify the applicant of its decision.

(3) A person or entity aggrieved by a decision of the Committee under subregulation (1) may, within thirty working days of such decision, appeal to the Court.

## PART XI—ENFORCEMENT ACTION

Administrative sanctions.

**56.** (1) A person who contravenes the provisions of these Regulations as envisaged in regulation 44 is liable—

(a) in the case of an individual, to an administrative fine not exceeding five thousand shillings; or

(b) in the case of a legal person, to an administrative fine not exceeding ten shillings.

(2) In addition to the penalties provided under subregulation (1), the Service may take any of the following administrative enforcement action for any breach of a provision of the Act or these regulations—

(a) issue a formal written warning to the parties to the trust, or any other person to whom the Act applies for the cessation of the non-compliance and require the specific action for rectification is undertaken;

(b) issue a directive to the trust or the parties to the trust imposing a prohibition, restriction or limitation for their non-compliance with the Act or these Regulations; or

(c) issuing a directive to the trust or parties to the trust to take remedial action or make specific

arrangements to remedy the contravention.

Recovery of penalties.

**57.** The financial penalties set out under the Act and these Regulations shall be recoverable summarily by the Registrar as a civil debt.

Recovery of penalties.

**58.** Upon coming into effect of these Regulations, the Land (Perpetual Succession) Regulations are repealed.

**FIRST SCHEDULE**

**FORMS**

**r.4(1)**

**FORM TRNR1**
**APPLICATION FOR NAME RESERVATION**

Application reference number .....

To the Registrar of Trust

I/We apply to the Registrar to reserve the following trust name for use in respect of a proposed trust:

1. ..... _
_____Registered Trust/ Incorporated Trust*
2. .....
_____ Registered Trust/ Incorporated Trust
3. ..... _
_____ Registered Trust/ Incorporated Trust

**Lodged on behalf of the company by:**

Name: .....
Address: .....
Signature: .....
Capacity**: .....
Date: .....

* Delete whichever words do not apply.
** Please indicate whether settlor, trustee or trust agent

**r.4(5)**

**FORM TRNR 1A**
**NAME RESERVATION CERTIFICATE**
REF NO.

This is to certify that ..... Registered Trust/ Incorporated Trust*
is reserved in accordance with the Trust Administration Act,2026 and the regulations made thereunder.

The reservation of the name does not constitute registration or incorporation of a trust and does not confer upon the applicant any right, title or interest in the trust or its property.

The reserved name shall remain available for registration for a period of thirty days from the date of this certificate.

Issued by the Registrar of Trusts on this _____ day of _____, 20.

.....

REGISTRAR OF TRUSTS
Official Stamp/Seal

* Delete whichever words do not apply.

**r.4(8)**

**FORM TRNR 2**
**APPLICATION FOR EXTENSION OF A RESERVED NAME**

| | |
|---|---|
| Reserved Name of the proposed trust | |
| Name Reservation Application reference number | |
| Date of the name was reserved | |

To the Registrar of Trust

I/We apply to the Registrar for an extension of the reservation of the

name specified above for a period of ……days

Reason for seeking the
extension:.....

I declare that I understand that the extension of the reservation of the name does not constitute registration or incorporation of the trust and that there will be no further extension.

**Lodged on behalf of the company by:**
Name: .....
Address: .....
Signature: .....
Capacity*: .....
Date: .....

* Please indicate whether settlor, trustee or trust agent

**FORM TR 1**

**r.7(2)**

**TRUST DEED**

*[Section 23 of the Trust Administration Act, 2026]*

PART 1 — PARTICULARS AND DECLARATION

*1. Preamble*

1.1. This Trust Deed is made on the [day] day of [month], [year].

1.2. The parties to this Deed are—

(a) the Settlor: [full legal name], of [postal and physical address], identification/passport/company number [……..], of [nationality/jurisdiction] (the "Settlor");

(b) the Trustee or Trustees listed in Schedule 1 (each a "Trustee" and together the "Trustees"); and

(c) the Beneficiaries or class of Beneficiaries described in Schedule 2 (the "Beneficiaries").

*2. Name, type and purpose of the Trust*

2.1. The Trust is named "[name of trust]" (the "Trust").

2.2. The Trust is established as a [private/family/charitable/purpose/other] trust, subject to the applicable law and the terms of this Deed.

2.3. The objects and purposes of the Trust are to [set out specific lawful purposes, intended outcomes and any limits on use of the Trust Property].

2.4. The Trust shall not be administered for an unlawful purpose or in a manner contrary to applicable law.

*3. Definitions and interpretation*

3.1. In this Deed, unless the context otherwise requires—

(a) "Act" means the Trust Administration Act, 2026, and includes any amendment or replacement of that Act;

(b) "Beneficiary" means a person named or described as a beneficiary in Schedule 2, and includes a person added in accordance with this Deed;

(c) "Board" means the body of Trustees acting collectively under this Deed;

(d) "Enforcer" means a person appointed under Article 17, where applicable;

(e) "Income" means income arising from the Trust Property, as distinguished from capital;

(f) "Trust Property" means the property identified in Schedule 3 and any property, income, proceeds or accretions subsequently transferred to and accepted by the Trustees;

(g) "writing" includes an electronic record capable of being retained and reproduced, where permitted by law;

(h) words importing the singular include the plural and vice versa; and

(i) headings are for convenience only and do not affect interpretation.

3.2. A reference to a law includes regulations and other instruments made under it, as amended from time to time.

3.3. If a provision of this Deed conflicts with a mandatory requirement of applicable law, that requirement prevails and the remaining provisions continue to apply so far as lawful.

*4. Declaration and constitution of the Trust*

4.1. The Settlor transfers, settles or declares the property specified in Schedule 3 to be held as Trust Property, subject to the terms of this Deed.

4.2. Each Trustee acknowledges appointment and agrees to hold, safeguard, manage and administer the Trust Property in accordance with this Deed and applicable law.
4.3. The Trust Property shall be held separately from the personal property of the Settlor, the Trustees and any Beneficiary.
4.4. The Trust is constituted on [date/event], subject to completion of any transfer, registration or other formality required by law for the relevant property.

*5. Duration, revocability and amendment*

5.1. The Trust shall continue until terminated in accordance with Article 23 or applicable law.
5.2. The Trust is [revocable/irrevocable]. If revocable, the person entitled to revoke it, the procedure and the consequences of revocation are: [specify clearly].
5.3. Subject to applicable law and any vested rights, this Deed may be amended only by [the Settlor during the Settlor's lifetime / unanimous resolution of the Trustees / written consent of specified persons / order of a court], in the manner set out here: [specify].
5.4. No amendment may be used to defeat a mandatory legal requirement, unlawfully prejudice a Beneficiary's vested entitlement, or invalidate the Trust.

*6. Governing principles*

6.1. The Trustees shall act honestly, in good faith, for the purposes of the Trust, and in the interests of the Beneficiaries or in furtherance of the lawful purpose of the Trust, as applicable.
6.2. The Trustees shall exercise their powers personally, with due care, skill and diligence, subject to any lawful delegation expressly permitted by this Deed.
6.3. The Trustees shall not use Trust Property for their own benefit except as expressly authorised by this Deed or by law.

PART 2 — TRUSTEES

*7. Number and eligibility of Trustees*

7.1. The Trust shall have not fewer than [minimum] and not more than [maximum] Trustees, unless applicable law provides otherwise.
7.2. A person may be appointed as a Trustee only if eligible under the Act and other applicable law and if the person has consented in writing to act.
7.3. A Trustee shall disclose any circumstance that may affect eligibility, independence, capacity or the proper performance of the Trustee's duties.

*8. Appointment of additional and replacement Trustees*

8.1. A Trustee may be appointed by [the Settlor / the continuing Trustees / the Enforcer / another specified appointor], subject to the Act and this Deed.

8.2. An appointment shall be made in writing, identify the appointee and effective date, and be signed by the person or persons authorised to make it.

8.3. Before acting, an incoming Trustee shall sign a written consent to act and receive the records reasonably necessary to perform the office.

8.4. Where a Trustee dies, resigns, is removed or otherwise ceases to hold office, the remaining Trustees shall take reasonable steps to appoint a replacement within [number] days, unless the Trust is to be wound up.

8.5. A change in the Trustees shall be notified or registered with the Registrar within the period and in the manner required by law.

*9. Resignation and cessation of office*

9.1. A Trustee may resign by giving not less than [30] days' written notice to the other Trustees and to [the Settlor/Enforcer/appointor], unless a shorter period is accepted in writing.

9.2. A person ceases to be a Trustee on death, written resignation taking effect, loss of legal capacity where relevant under law, disqualification under applicable law, removal under Article 10, or any other event specified by law.

9.3. A resigning or outgoing Trustee shall cooperate in transferring Trust Property, records, passwords, mandates and other Trust materials to the continuing or incoming Trustees.

*10. Removal of Trustees*

10.1. A Trustee may be removed by [identify person or body authorised to remove] in accordance with this Article and applicable law.

10.2. Grounds for removal may include—

(a) serious or persistent breach of this Deed or a duty imposed by law;

(b) dishonesty, fraud, wilful misconduct or gross negligence;

(c) incapacity or disqualification that materially prevents the person from acting;

(d) bankruptcy or insolvency, where relevant to eligibility under law;

(e) a material, unmanaged conflict of interest;

(f) failure to account for or safeguard Trust Property; or

(g) absence or failure to perform duties for [period] without reasonable cause.

10.3. Except where immediate action is reasonably necessary to protect Trust Property or comply with law, the Trustee concerned shall receive

written notice of the proposed removal and a reasonable opportunity to respond.

10.4. Removal shall be recorded in writing, state its effective date and be notified to the Registrar where required.

*11. Duties and standard of care*

11.1. The Trustees shall—

(a) comply with this Deed and applicable law;

(b) identify, protect and preserve the Trust Property;

(c) act impartially between Beneficiaries where the terms of the Trust require it;

(d) avoid unauthorised personal profit and manage conflicts of interest;

(e) keep accurate accounts, records and evidence of decisions;

(f) provide information and accounts to persons entitled to receive them under law or this Deed;

(g) take reasonable steps to ensure that Trust Property is properly titled, insured and maintained where appropriate; and

(h) make required filings and disclosures, including beneficial ownership information, within statutory timelines.

11.2. A Trustee shall not knowingly permit Trust Property to be used for an unlawful purpose or conceal material information required to be disclosed under applicable law.

*12. Meetings and decisions of Trustees*

12.1. The Trustees shall meet as often as necessary for the proper administration of the Trust and at least [number] times in each calendar year.

12.2. A meeting may be called by any Trustee on not less than [number] days' notice, stating the date, time, place and matters to be considered. Urgent meetings may be called on shorter notice with the consent of all Trustees.

12.3. The quorum shall be [number] Trustees, provided that the quorum is not less than the minimum number required by law.

12.4. Questions shall be decided by a majority of Trustees present and entitled to vote, unless this Deed requires unanimity. In the event of an equal vote, [the motion shall fail / the chairperson shall have a casting vote].

12.5. A Trustee with a material personal interest in a matter shall disclose the nature and extent of that interest and shall not vote on the matter unless permitted by law and the non-conflicted Trustees have authorised participation.

12.6. A written resolution signed or otherwise approved in a verifiable manner by all Trustees entitled to vote has the same effect as a resolution passed at a duly convened meeting.

12.7. Meetings may be held by telephone or electronic means if all participants can communicate with one another and applicable law permits.

12.8. Minutes shall be prepared and retained for every meeting and written resolution.

***13. Remuneration, expenses and indemnity***

13.1. A Trustee [shall not be remunerated / may be remunerated at the rate or on the basis set out in Schedule 4], subject to applicable law and the terms of this Deed.

13.2. A Trustee may be reimbursed from the Trust Property for reasonable and properly documented expenses incurred in administering the Trust.

13.3. A Trustee is not entitled to reimbursement for a loss arising from that Trustee's fraud, dishonesty, wilful misconduct, gross negligence or breach of trust.

13.4. To the extent permitted by law, the Trust Property may indemnify a Trustee against liabilities properly incurred in administering the Trust, but not against liability that cannot lawfully be excluded or indemnified.

PART 3 — TRUST PROPERTY AND ADMINISTRATION

*14. Powers of the Trustees*

14.1. Subject to this Deed, the Act and any restriction in Schedule 4, the Trustees may exercise the powers reasonably necessary to administer the Trust and achieve its objects, including the power to—

(a) retain, acquire, sell, transfer, exchange or otherwise deal with Trust Property;

(b) open, operate and close bank, investment and other accounts in the name of the Trust;

(c) invest and reinvest Trust Property in lawful investments, having regard to the purposes, duration and risk profile of the Trust;

(d) collect income, dividends, rent, interest and other amounts payable to the Trust;

(e) lease, licence, insure, repair, maintain or improve Trust Property;

(f) pay taxes, rates, fees, liabilities and reasonable expenses properly chargeable to the Trust;

(g) employ professional advisers, agents, managers and service providers on reasonable terms;

(h) commence, defend, settle or otherwise deal with legal proceedings concerning the Trust;

(i) borrow money or grant security over Trust Property only where expressly authorised in Schedule 4 and lawful;

(j) distribute income or capital in accordance with Article 16; and

(k) do any other lawful act incidental to the administration of the Trust.

14.2. A power conferred by this Article shall be exercised only for the purposes of the Trust and in accordance with the duties of the Trustees.

14.3. The Trustees shall not exercise any power expressly reserved to the Settlor or another person under this Deed.

*15. Safeguarding, investment and records*

15.1. The Trustees shall ensure that Trust Property is held in the name of the Trustees as trustees of the Trust, or in another lawful form that clearly identifies its trust character.

15.2. Trust funds shall be kept in accounts separate from personal or unrelated funds, and withdrawals shall be supported by appropriate records.

15.3. The Trustees shall review investments periodically and record the reasons for material investment decisions.

15.4. The Trustees shall maintain an inventory of Trust Property and update Schedule 3 or an attached asset register when material additions, disposals or changes occur.

15.5. The Trustees shall keep accounting records showing receipts, payments, assets, liabilities, distributions and transactions with related parties for at least the period required by law.

15.6. The Trustees shall prepare annual accounts as at [date] and have them reviewed or audited where required by law or directed by this Deed.

*16. Beneficiaries and distributions*

16.1. The Beneficiaries and the nature of their interests are set out in Schedule 2. The Trust is [fixed interest/discretionary/mixed], as described in that Schedule.

16.2. The Trustees may distribute income or capital only in accordance with the terms, conditions, priorities and limits set out in Schedule 2.

16.3. Before making a distribution, the Trustees may take account of the Beneficiary’s circumstances, the purposes of the Trust, anticipated liabilities and the need to preserve sufficient Trust Property for future obligations.

16.4. A distribution shall be recorded, identifying the recipient, amount or property transferred, date, authority and any conditions attached.

16.5. The Trustees may retain income and add it to capital only to the extent authorised by this Deed and applicable law.
16.6. No provision of this Deed requires a distribution that would be unlawful or leave the Trust unable to meet liabilities properly payable.

*17. Enforcer (if applicable)*

17.1. Where an Enforcer is appointed, the Enforcer's particulars, appointment procedure and powers shall be set out in Schedule 5.
17.2. The Enforcer shall act honestly and in good faith in performing the functions conferred by this Deed and applicable law.
17.3. The Enforcer may request information reasonably necessary to monitor whether the Trust is being administered in accordance with its purposes, subject to applicable confidentiality and data protection law.
17.4. The Enforcer shall not manage Trust Property or exercise a Trustee's powers unless expressly permitted by law and this Deed.
17.5. Appointment, resignation, removal and replacement of an Enforcer shall be recorded in writing and notified to the Registrar where required.

*18. Reserved powers of the Settlor*

18.1. The Settlor reserves only the powers expressly listed in Schedule 4. No power is reserved by implication.
18.2. A reserved power shall be exercised in writing and in accordance with any conditions or limitations stated in Schedule 4.
18.3. The exercise of a reserved power shall not authorise a breach of trust or relieve the Trustees of their independent duties under applicable law.

*19. Conflicts of interest and transactions with related parties*

19.1. A Trustee shall disclose any actual or potential conflict of interest as soon as reasonably practicable.
19.2. A transaction involving a Trustee, the Settlor, an Enforcer or a related person shall be entered into only if permitted by law, properly disclosed, and approved by the non-conflicted Trustees on terms considered fair and in the interests of the Trust.
19.3. The minutes shall record the disclosure, the decision-making process and the reasons for approving any such transaction.

*20. Delegation and professional advice*

20.1. The Trustees may delegate administrative functions to a suitable agent where lawful, but shall not delegate a discretion or duty that must be exercised personally.

20.2. The Trustees shall exercise reasonable care in selecting, instructing and supervising any agent and shall review the delegation periodically.

20.3. The Trustees may obtain and rely on professional advice where they reasonably consider it appropriate, provided they disclose material facts and exercise their own judgment.

*21. Information, confidentiality and beneficial ownership*

21.1. The Trustees shall maintain current and accurate information about the Trust, the Settlor, the Trustees, the Beneficiaries, any Enforcer, any person exercising effective control, and the Trust Property, to the extent required by law.

21.2. The Trustees shall identify and document the natural persons who are beneficial owners or who exercise ultimate effective control over the Trust, in accordance with applicable law.

21.3. The Trustees shall make required filings, updates and disclosures to the Registrar and other competent authorities within prescribed timelines.

21.4. Information concerning the Trust shall be treated as confidential except where disclosure is required or authorised by law, this Deed, a court order or a competent authority.

21.5. The Trustees shall process and disclose personal data in accordance with applicable data protection law and shall take reasonable measures to maintain its accuracy, security and confidentiality.

PART 4 — CHANGES, DISPUTES AND TERMINATION

*22. Changes in beneficiaries and interests*

22.1. A Beneficiary may be added, removed or substituted only as expressly permitted by Schedule 2 and applicable law.

22.2. Any exercise of a power to add or exclude a Beneficiary shall be made in writing, state the effective date and be recorded in the Trust's records.

22.3. The Trustees shall ensure that any change affecting beneficial ownership or control is reported to the Registrar where required by law.

*23. Termination and winding up*

23.1. The Trust may be terminated on the earliest of—

(a) the date or event specified in Schedule 2;

(b) the fulfilment or exhaustion of the Trust's purposes;

(c) a valid exercise of a power of revocation or termination under this Deed;

(d) a court order or other event requiring termination under law; or

(e) any other event expressly specified in Schedule 2.

23.2. Before final distribution, the Trustees shall collect assets, settle or make reasonable provision for liabilities and expenses, and prepare a final account.
23.3. After payment or provision for liabilities, the remaining Trust Property shall be distributed to the persons and in the proportions or manner specified in Schedule 2.
23.4. The Trustees shall make any final returns, notifications or applications required by law and shall preserve the Trust's records for the statutory retention period.

*24. Dispute resolution*

24.1. The parties shall first attempt in good faith to resolve a dispute arising out of this Deed by written notice and consultation within [21] days after notice of the dispute.
24.2. If the dispute is not resolved, the parties may refer it to mediation before a mediator agreed by them or appointed by [appointing body].
24.3. If mediation fails or urgent relief is required, a party may refer the dispute to a court of competent jurisdiction in Kenya, subject to any lawful arbitration agreement set out here: [insert optional arbitration clause and procedure].
24.4. Nothing in this Article prevents an application to a court or competent authority where required to protect Trust Property, a Beneficiary or the proper administration of the Trust.

*25. Notices*

25.1. A notice under this Deed shall be in writing and delivered by hand, registered post or email to the address last notified by the recipient.
25.2. A notice is deemed received [on delivery / on the recorded delivery date / on the next business day after transmission by email, if no delivery failure notice is received], subject to proof to the contrary.
25.3. Each party shall notify the Trustees of a change of address or contact details within [14] days.

***26. Governing law and severability***

26.1. This Deed is governed by the laws of Kenya.
26.2. If a provision is held invalid or unenforceable, it shall be severed or read down to the minimum extent necessary, and the remaining provisions shall continue in effect, so far as consistent with the purposes of the Trust and applicable law.
26.3. This Deed shall be read together with the Act and any applicable regulations. A mandatory statutory requirement prevails over an inconsistent provision of this Deed.

## PART 5 — EXECUTION

EXECUTED as a deed by the Settlor and each Trustee on the date stated at the beginning of this Deed.

### *27. Execution by Settlor*

Settlor full name: [……..]
Signature: _____ Date: _____
In the presence of witness:
Witness full name: […….]
Occupation: [……..]
Postal and physical address: [……]
Identification/passport number (if required): [……..……]
Witness signature: _____ Date: _____

### *28. Execution by Trustee(s)*

Trustee full name / corporate name: [……]
Identification/company number: [……]
Signature: _____ Date: _____
If a corporate Trustee, name and capacity of authorised signatory:
[.....]
Witness full name: [.....]
Occupation: [.....]
Witness address: [.....]
Witness signature: _____ Date: _____
Repeat this execution block for each Settlor and Trustee as applicable.

### *29. Lodgement particulars*

Lodged on behalf of the Trust by: [full name]
Address: [postal and physical address]
Capacity: [Settlor / Trustee / authorised agent / other]
Telephone and email: [.....]
Signature: _____ Date: _____

## SCHEDULE 1 — PARTICULARS OF TRUSTEES

Complete one entry for each Trustee. Attach additional pages if necessary.
1. Full legal name / corporate name:
[.....]
2. Nationality / place of incorporation:
[.....]

3. National ID, passport or registration number:
[.....]
4. Postal and physical address: [.....]
5. Email address and telephone number:
[.....]
6. Professional capacity (if relevant):
[.....]
7. Date appointed and term (if any):
[.....]
8. Consent to act attached: [Yes/No]
9. For a corporate Trustee, authorised representative and authority to act:
[.....]

## SCHEDULE 2 — BENEFICIARIES, INTERESTS AND DISTRIBUTION RULES

1. Nature of Trust: [fixed / discretionary / mixed / charitable / purpose / other].
2. Named Beneficiaries or objectively defined class: [identify each person or clearly describe the class].
3. For each named Beneficiary: full name, date of birth or incorporation, address, identification/reference number where lawful and relevant relationship to Settlor: [.....].
4. Nature and extent of each Beneficiary's interest: [fixed share / discretionary eligibility / purpose-related benefit / other].
5. Conditions for eligibility, vesting or loss of entitlement:
[.....].
6. Whether and how a Beneficiary may disclaim an interest:
[.....].
7. Distribution of income: [timing, discretion, proportions, priorities and limits].
8. Distribution of capital: [timing, discretion, proportions, priorities and limits].
9. Treatment of a Beneficiary who is a minor or lacks legal capacity:
[.....].
10. Default Beneficiaries or destination of property if no Beneficiary qualifies: [.....].
11. Term or termination event: [.....].
12. Distribution on termination: [.....].

## SCHEDULE 3 — INITIAL TRUST PROPERTY

List each asset with sufficient particulars to identify it, its estimated value, title/registration details and any encumbrance. Attach supporting schedules where necessary.

| No. | Asset type and | Title / reference | Estimated value | Encumbrance / notes |
|---|---|---|---|---|

| | description | details | | |
|---|---|---|---|---|
| [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] |
| [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] |
| [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] |
| [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] |
| [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] | [..... ..... ..... ...] |

Total estimated value: [.....]

Evidence of transfer or settlement attached: [Yes/No/Not applicable].

**SCHEDULE 4 — OPTIONAL ELECTIONS AND RESERVED MATTERS**

1. Revocability: [revocable / irrevocable]. Person entitled to revoke and procedure, if any: [.....].

2. Person or body authorised to appoint additional/replacement Trustees: [.....].

3. Person or body authorised to remove a Trustee: [.....].

4. Trustee quorum: [.....]. Decision threshold: [majority / unanimity / other]. Casting vote: [yes/no; details].

5. Trustee remuneration: [none / fixed fee / hourly / other; basis and approval process].

6. Investment restrictions or permitted asset classes: [.....].

7. Borrowing and granting security: [prohibited / permitted subject to these limits: .....].

8. Reserved powers of Settlor or another person: [none / specify precisely].

9. Delegation limits: [.....].

10. Additional safeguards, consent requirements or reporting obligations: [.....].

**SCHEDULE 5 — ENFORCER (IF APPLICABLE)**

1. Enforcer's full legal name: [.....].
2. Identification / registration number:
[.....].
3. Address and contact details: [.....].
4. Date and method of appointment:
[.....].
5. Functions and powers: [.....].
6. Matters requiring Enforcer consent, if any:
[.....].
7. Remuneration and expenses, if any:
[.....].
8. Resignation, removal and replacement procedure:
[.....].
9. Eligibility and disqualification criteria:
[.....].

**Lodged on behalf of the trust by:**

Name: .....
Address: .....
Signature: .....
Capacity****: .....
Date: .....

**NOTES**

* Delete whichever words do not apply.
** Specify the number and the place, date of issue and expiry date.
***Include the country and area code.
**** Please indicate trustee

**R.9(1)**

**FORM TR2**
**APPLICATION FOR REGISTRATION AS A TRUST**
[Section 22 of the Trust Administration Act, 2026]

Application reference number……

To the Registrar of Trust:

In accordance with section 22 of the Trust Administration Act, 2026, the following Trust hereby applies to be registered as a trust under Part III of the Trust Administration Act, 2026.

**PART A**
**Particulars of the trust**

| | |
|---|---|
| Name of the Trust | |
| Method of creation | ☐ Trust Deed*<br>☐ Court Order** |
| Date of creation of the Trust | |
| Type of the Trust | ☐ Family Trust<br>☐ Charitable Trust<br>☐ Non-charitable Purpose Trust |
| Principle objectives of the trust | **For charitable trust**<br><br>☐ Relief of poverty<br>☐ The advancement of education, religion, human rights and fundamental freedoms<br>☐ the protection of the environment<br>☐ for the purpose of preservation or creation of wealth for generations<br>☐ any other purpose beneficial to the general public<br><br>**For family trust**<br>☐For the purpose of preservation or creation of wealth of generation<br>☐Other objectives<br>**For non-charitable purpose trust**<br>☐The Objectives should fulfil a specific purpose |
| Principal Address of the trust *** | |

**PART B: STATEMENT OF INITIAL ASSETS**
[Section 22(2)(d) and 29(2)(c) of the Trust Administration Act, 2026]

We, the trustees, confirm that the property listed below has been transferred to, vested in or placed under the control of the trustees and is identifiable as trust property in accordance with section 47 of the Act.

| Type of property**** | Description and identifying particulars | Name of legal owner/transferor | Estimated Value (KSh) | Encumbrances (if any) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | |
|---|---|
| Total value of initial trust property (KSh) | |

**PART C: TRUST AGENT**

Notice is hereby given in accordance with section 76 of the Trust Administration Act, 2026, that the following person(s) was/were appointed as an Trust agent of the trust:

| | |
|---|---|
| Full name of Trust agent appointed | |
| Identity card/foreign certificate details of Trust agent | |
| Practicing certificate number***** | |
| Principal Address*** of the trust | |
| Date of appointment as a Trust agent | |
| Functions of the Trust agent is to exercise in relation to the trust | ☐ trust formation and set up including offering advisory services, preparing registration or incorporation documents and ensuring the trust complies with the relevant laws and regulations;<br>☐ providing a registered office address for a family trust;<br>☐ lodging statutory documents on behalf of the trust;<br>☐ keep records on behalf of the trust; |

| | |
|---|---|
| Consent to act as a trust agent<br>Signature | |

*Repeat this Part for each trustee*

**PART D — PARTICULARS OF THE SETTLOR**

| | |
|---|---|
| Name of the settlor | |
| Identity card/ passport/ certificate of incorporation of the settlor | |
| Postal address of the settlor | |
| Address for service of the settlor (if different from above and the settlor has reserved some rights in the trust) | |
| Nationality of settlor | |
| Occupation of settlor | |
| Date of birth of settlor/ incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of settlor | |
| Signature | |

*Repeat this Part for each settlor*

**PART C — PARTICULARS OF TRUSTEES**

| | |
|---|---|
| Name of the trustee | |
| Identity card/passport/certificate of incorporation and license/enabling act details of trustee | |
| Postal address of the trustee | |
| Residential Address for service of the trustee | |

| | |
|---|---|
| Nationality of the trustee | |
| Occupation of trustee | |
| Date of birth of trustee/ incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of trustees | |
| Date of appointment as a trustee | |
| Circumstances under which the trustee was appointed | ☐ under the terms of the trust deed;<br>☐ through a court order<br>☐ under the Public Trustee Act |
| Attach the notice of appointment to act as a trustee | |
| Statement of appointment as a trustee by an appointing authority (attach court order where required) | |
| Signature | |

*Repeat this Part for each trustee.*

**Has the trustee donated powers to any person through a power of Attorney pursuant to Section 44(4) or 58 of the Act?**

**DONEE**

| | |
|---|---|
| Full name of donee appointed | |
| Date of Appointment | |
| Postal address of the donee | |
| Address for service of the donee (if different from above) | |
| Nationality of donee | |

| | |
|---|---|
| Identity card/passport/certificate of incorporation and license details of trustee** | |
| Occupation of donee | |
| Date of birth of donee/ incorporation | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of donee | |
| E-mail address of donee | |
| I/We confirm the donee was appointed to act as such with effect from | |
| Signature | |

**PART D — PARTICULARS OF ENFORCERS**

| | |
|---|---|
| Name of the enforcer | |
| Identity card/ passport/ certificate of incorporation of the enforcer | |
| Postal address of the enforcer | |
| Residential Address for service of the enforcer | |
| Nationality of the enforcer | |
| Occupation of enforcer | |
| Date of birth of enforcer/ incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of enforcers | |
| Date of appointment as a enforcer | |

| | |
|---|---|
| Functions of the enforcer | ☐ enforcing the terms of the trust deed;<br>☐ inquiring into the status of implementation of the trust;<br>☐ requiring the trustee to take remedial action where there is breach of the terms of the trust deed;<br>☐ reporting to the settlor or the beneficiaries any financial or other breaches by the trustees;<br>☐ pursuing legal action against the trustees, whether criminal or civil |
| Attach the notice of appointment to act as an enforcer | |
| Statement of appointment as a enforcer by an appointing authority (attach court order where required) | |
| Signature | |

*Repeat this Part for each enforcer.*

**PART E — PARTICULARS OF BENEFICIARIES**

| | |
|---|---|
| Are the beneficiaries identified individuals, a class of persons, or both? | ☐ Yes<br>☐ No |
| Name of the beneficiary (for identifiable beneficiary) | |
| Identity card/ passport/ birth certificate/ certificate of incorporation (for identifiable beneficiary) | |
| Postal address (for identifiable beneficiary) | |
| Residential Address for service (for identifiable beneficiary) | |
| Nationality of the (for identifiable beneficiary) | |

| | |
|---|---|
| Identity card/passport/certificate of incorporation (for identifiable beneficiary) | |
| Date of birth of (for identifiable beneficiary) | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of (for identifiable beneficiary) | |
| Where beneficiaries comprise a class of persons, specify the class: | |
| Nature of the beneficiaries' interest or benefit: | |

*Repeat this Part for each beneficiary.*

Attach

1. Register of beneficial owners
2. Statement of initial notice
3. Court Order

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity****: .....

Date: .....

**NOTES:**

*Attach the trust deed

** Attach a court order

*** Include postal and physical address, phone number and email address

****Property or land, money, securities, Intellectual property, motor vehicle

*****Certified secretary, accountant or advocate

**r.9(4)**

**FORM TR2A**

**CERTIFICATE OF REGISTRATION**

**TRREG-XXXXXXXX**

I hereby certify that: -

**XYZ REGISTERED TRUST**

is on this date …….. registered under the Trust Administration Act, 2026 as a

**XXXX (TYPE) TRUST**

This Certificate does not confer the trust legal personality.

Issued by the Registrar of Trusts on this _____ day of _____, 20.

.....
REGISTRAR OF TRUSTS
Official Stamp/Seal
REPUBLIC OF KENYA

**R.10(1)**

**FORM TR3**
**APPLICATION FOR REGISTRATION AS A TRUST**
[Section 22 of the Trust Administration Act, 2026]

Application reference number……

To the Registrar of Trust:

In accordance with section 22 of the Trust Administration Act, 2026, the following Trust hereby applies to be registered as a trust under Part III of the Trust Administration Act, 2026.

**PART A**
**Particulars of the trust**

| | |
|---|---|
| Name of the Trust | |
| Method of creation | ☐ Trust Deed*<br>☐ Court Order** |
| Date of creation of the Trust | |
| Type of the Trust | ☐ Family Trust<br>☐ Charitable Trust<br>☐ Non-charitable Purpose Trust |
| Principle objectives of the trust | **For charitable trust**<br><br>☐ Relief of poverty<br>☐ The advancement of education, religion, human rights and fundamental freedoms<br>☐ the protection of the environment<br>☐ for the purpose of preservation or creation of wealth for generations<br>☐ any other purpose beneficial to the general public<br><br>**For family trust**<br>☐For the purpose of preservation or creation of wealth of generation<br>☐Other objectives<br>**For non-charitable purpose trust**<br>☐The Objectives should fulfil a specific purpose |
| Principal Address of the trust *** | |

**PART B: STATEMENT OF INITIAL ASSETS**

[Section 22(2)(d) and 29(2)(c) of the Trust Administration Act, 2026]

We, the trustees, confirm that the property listed below has been transferred to, vested in or placed under the control of the trustees and is identifiable as trust property in accordance with section 47 of the Act.

| **Type of property**** | **Description and identifying particulars** | **Name of legal owner/transferor** | **Estimated Value (KSh)** | **Encumbrances (if any)** |
|---|---|---|---|---|
| | | | | |

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |

| | |
|---|---|
| Total value of initial trust property (KSh) | |

**PART C: TRUST AGENT**

Notice is hereby given in accordance with section 76 of the Trust Administration Act, 2026, that the following person(s) was/were appointed as an Trust agent of the trust:

| | |
|---|---|
| Full name of Trust agent appointed | |
| Identity card/foreign certificate details of Trust agent | |
| Practicing certificate number***** | |
| Principal Address*** of the trust | |
| Date of appointment as a Trust agent | |
| Functions of the Trust agent is to exercise in relation to the trust | ☐ trust formation and set up including offering advisory services, preparing registration or incorporation documents and ensuring the trust complies with the relevant laws and regulations;<br>☐ providing a registered office address for a family trust;<br>☐ lodging statutory documents on behalf of the trust;<br>☐ keep records on behalf of the trust; |
| Consent to act as a trust agent Signature | |

*Repeat this Part for each trustee*

**PART D — PARTICULARS OF THE SETTLOR**

| | |
|---|---|
| Name of the settlor | |
| Identity card/ passport/ certificate of incorporation of the settlor | |
| Postal address of the settlor | |
| Address for service of the settlor (if different from above and the settlor has reserved some rights in the trust) | |
| Nationality of settlor | |
| Occupation of settlor | |
| Date of birth of settlor/ incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of settlor | |
| Signature | |

*Repeat this Part for each settlor*

**PART C — PARTICULARS OF TRUSTEES**

| | |
|---|---|
| Name of the trustee | |
| Identity card/passport/certificate of incorporation and license/enabling act details of trustee | |
| Postal address of the trustee | |
| Residential Address for service of the trustee | |
| Nationality of the trustee | |
| Occupation of trustee | |
| Date of birth of trustee/ incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |

| | |
|---|---|
| Telephone number of trustees | |
| Date of appointment as a trustee | |
| Circumstances under which the trustee was appointed | ☐ under the terms of the trust deed;<br>☐ through a court order<br>☐ under the Public Trustee Act |
| Attach the notice of appointment to act as a trustee | |
| Statement of appointment as a trustee by an appointing authority (attach court order where required) | |
| Signature | |

*Repeat this Part for each trustee.*

**Has the trustee donated powers to any person through a power of Attorney pursuant to Section 44(4) or 58 of the Act?**

**DONEE**

| | |
|---|---|
| Full name of donee appointed | |
| Date of Appointment | |
| Postal address of the donee | |
| Address for service of the donee (if different from above) | |
| Nationality of donee | |
| Identity card/passport/certificate of incorporation and license details of trustee** | |
| Occupation of donee | |

| | |
|---|---|
| Date of birth of donee/ incorporation | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of donee | |
| E-mail address of donee | |
| I/We confirm the donee was appointed to act as such with effect from | |
| Signature | |

**PART D — PARTICULARS OF ENFORCERS**

| | |
|---|---|
| Name of the enforcer | |
| Identity card/ passport/ certificate of incorporation of the enforcer | |
| Postal address of the enforcer | |
| Residential Address for service of the enforcer | |
| Nationality of the enforcer | |
| Occupation of enforcer | |
| Date of birth of enforcer/ incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of enforcers | |
| Date of appointment as a enforcer | |
| Functions of the enforcer | ☐ enforcing the terms of the trust deed;<br>☐ inquiring into the status of implementation of the trust;<br>☐ requiring the trustee to take remedial action where there is breach of the terms of the trust deed;<br>☐ reporting to the settlor or the beneficiaries any financial or other breaches by the trustees; |

| | |
|---|---|
| | ☐ pursuing legal action against the trustees, whether criminal or civil |
| Attach the notice of appointment to act as an enforcer | |
| Statement of appointment as a enforcer by an appointing authority (attach court order where required) | |
| Signature | |

*Repeat this Part for each enforcer.*

**PART E — PARTICULARS OF BENEFICIARIES**

| | |
|---|---|
| Are the beneficiaries identified individuals, a class of persons, or both? | ☐ Yes<br>☐ No |
| Name of the beneficiary (for identifiable beneficiary) | |
| Identity card/ passport/ birth certificate/ certificate of incorporation (for identifiable beneficiary) | |
| Postal address (for identifiable beneficiary) | |
| Residential Address for service (for identifiable beneficiary) | |
| Nationality of the (for identifiable beneficiary) | |
| Identity card/passport/certificate of incorporation (for identifiable beneficiary) | |
| Date of birth of (for identifiable beneficiary) | ____/____/_____ [*dd/mm/yyyy*] |

| | |
|---|---|
| Telephone number of (for identifiable beneficiary) | |
| Where beneficiaries comprise a class of persons, specify the class: | |
| Nature of the beneficiaries' interest or benefit: | |

*Repeat this Part for each beneficiary.*

Attach

1. Register of beneficial owners
2. Statement of initial notice
3. Court Order

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity****: .....

Date: .....

**NOTES:**

*Attach the trust deed

** Attach a court order

*** Include postal and physical address, phone number and email address

****Property or land, money, securities, Intellectual property, motor vehicle

*****Certified secretary, accountant or advocate

**r.10(4)**

**FORM TR3A**
**CERTIFICATE OF INCORPORATION**

**TRINC-XXXXXXXX**

I hereby certify that: -

**XYZ INCORPORATION TRUST**

is on this date …….. incorporated under the Trust Administration Act, 2026 as a

**XXXX (TYPE) TRUST**

Issued by the Registrar of Trusts on this _____ day of _____, 20.

.....
REGISTRAR OF TRUSTS
Official Stamp/Seal
REPUBLIC OF KENYA

**r.9 & 10**

**FORM TR 4**
**STATEMENT OF INITIAL ASSETS**
[Section 22(2)(d) and 29(2)(c) of the Trust Administration Act, 2026]

Application reference number……

| Name of the trust | | | | |
|---|---|---|---|---|
| **Type of property****** | **Description and identifying particulars** | **Name of legal owner/transferor** | **Estimated Value (KSh)** | **Encumbrances (if any)** |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Total value of initial trust property (KSh) | |
|---|---|

We, the trustees, confirm that the property listed above has been transferred to, vested in or placed under the control of the trustees and is identifiable as trust property in accordance with section 47 of the Act.

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity****: .....

Date: .....

**NOTES**

Lodging false or misleading information is an offence the Act.

Attach proof of ownership and a current search certificate

**r.9 &10**

**FORM TR5**
**NOTICE OF APPOINTMENT OF ENFORCER**
[Section 14 of the Trust Administration Act, 2026]

Name of the Trust: .....
Registration or Incorporation number of the Trust or application reference number .....

To the Registrar of Trust:

The above trust hereby gives notice in accordance with section 14 of the Trust Administration Act, 2026, that the following person(s) was/were* appointed as an enforcer/ enforcers* of the trust:

**ENFORCER**

| | |
|---|---|
| Full name of enforcer appointed | |
| Date of Appointment | |
| Postal address of the enforcer | |
| Address for service of the enforcer (if different from above) | |
| Nationality of enforcer | |
| Identity card/passport details of enforcer# | |
| Occupation of enforcer | |
| Date of birth of enforcer | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of enforcer## | |
| E-mail address of director | |
| Functions of the Enforcer is to exercise in relation to the trust | ☐ Enforce he terms of the trust deed;<br>☐ Inquire into the status of implementation of the trust; |

| | |
|---|---|
| | ☐ require the trustee to take remedial action where there is breach of the terms of the trust deed;<br>☐ report to the settlor or the beneficiaries any financial or other breaches by the trustees;<br>☐ pursue legal action against the trustees, whether criminal or civil. |
| I hereby consented to being appointed as a enforcer of this trust? | Yes/No* |

**APPOINTING AUTHORITY**

I/ We …….., the appointing authority hereby confirm that the enforcer referred to above was appointed to act as such with effect from……..

| | |
|---|---|
| Full name of the appointing authority§ | |
| Postal address of the appointing authority | |
| Nationality of appointing authority | |
| Identity card/passport details of appointing authority # | |
| Telephone number of appointing authority## | |
| E-mail address of appointing authority | |
| I confirm the enforcer was appointed to act as such with effect from …….. | Signature |

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity**: .....

Date: .....

**NOTES**

* Delete whichever words do not apply.

\# Specify the number and the place, date of issue and expiry date.

## Include the country and area code.

** Please indicate whether trustee or enforcer

**r.9 & 10**

**FORM TR6**
**NOTICE OF APPOINTMENT OF TRUSTEE**
[Section 37,38 and 41 of the Trust Administration Act, 2026]

Name of the Trust: .....

Registration or Incorporation number of the Trust or application reference number .....

To the Registrar of Trust:

The above trust hereby gives notice in accordance with section 37,38 and 41 of the Trust Administration Act, 2026, that the following person(s) was/were* appointed as trustee of the trust:

**TRUSTEE**

| | |
|---|---|
| Full name of trustee appointed | |
| Date of Appointment | |
| Postal address of the trustee | |
| Address for service of the trustee (if different from above) | |
| Nationality of trustee | |
| Identity card/passport/certificate of incorporation and license details of trustee** | |
| Occupation of enforcer | |
| Date of birth of trustee/ incorporation | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of trustee*** | |
| E-mail address of trustee | |

| | |
|---|---|
| I/We confirm the trustee was appointed to act as such with effect from | |
| Signature | |

**Has the trustee donated powers to any person through a power of Attorney pursuant to Section 44(4) or 58 of the Act?**

**DONEE**

| | |
|---|---|
| Full name of donee appointed | |
| Date of Appointment | |
| Postal address of the donee | |
| Address for service of the donee (if different from above) | |
| Nationality of donee | |
| Identity card/passport/certificate of incorporation and license details of trustee** | |
| Occupation of donee | |
| Date of birth of donee/ incorporation | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of donee*** | |
| E-mail address of donee | |
| I/We confirm the donee was appointed to act as such with effect from | |
| Signature | |

**APPOINTING AUTHORITY**

I/ We …….., the appointing authority hereby confirm that the trustee referred to above was appointed to act as such with effect from……..

| | |
|---|---|
| Full name of the appointing authority | |
| Postal address of the appointing authority | |
| Nationality of appointing authority | |
| Identity card/passport/certificate of incorporation/ Number/CAP of the Act of parliament details of appointing authority ** | |
| Telephone number of appointing authority *** | |
| E-mail address of appointing authority | |
| I/We confirm the trustee was appointed to act as such with effect from | |
| Signature | |

**STATEMENT OF CONSENT TO ACT AS A TRUSTEE OF THE TRUST**

I ……., being the person appointed as a trustee of the above trust hereby —

☐ confirm that I have consented to act as a trustee of the trust;
☐ confirm that I have been duly appointed as a trustee of the trust in accordance with the trust instrument and applicable law;
☐ confirm that my appointment as a trustee takes effect from .....;
☐ undertake to perform my duties and exercise my powers as a trustee in accordance with the trust deed and the applicable law; and
☐ confirm that the particulars provided in this statement are true and correct to the best of my knowledge and belief.

| | |
|---|---|
| Signature of the trustee (in the case of a natural person_ | |

| | |
|---|---|
| Signature of the local contact person (in the case of a corporate trustee) | Name of the local contact person: |
| | Signature: |

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity****: .....

Date: .....

**NOTES**

* Delete whichever words do not apply.

** Specify the number and the place, date of issue and expiry date.

***Include the country and area code.

**** Please indicate trustee

**r.9 & 10**

**FORM TR 8**
**CONFIRMATION OF REGISTRED TRUSTEES AND**

**ENFORCERS**

**TROS-XXXXXXXX**

Name of the Trust: .....

Registration or Incorporation number of the Trust .....

Type of the Trust .....

This is to certify that, according to the records maintained by the Registrar

of Trusts, the following, are the trustees and enforcers of the above-

mentioned trust as per the last update of our records on.....

(date):

| No. | Name of trust | Role in the trust (Trustee/Enforcer) | Type of Trustee/Enforcer | Nationality | Date of Appointment |
|---|---|---|---|---|---|
| 1. | | | Individual/Corporate | | |
| 2. | | | | | |

Issued by the Registrar of Trusts on this _____ day of _____, 20.

.....
REGISTRAR OF TRUSTS
Official Stamp/Seal
REPUBLIC OF KENYA

**r.14**

**FORM TR9**
**NOTICE OF APPOINTMENT TO ACT ON BEHALF OF A CORPORATE TRUSTEE**
[Section 44 of the Trust Administration Act, 2026]

Name of the Trust: .....

Registration or Incorporation number of the Trust or application reference number .....

To the Registrar of Trust:

The above trust hereby gives notice in accordance with section 44 of the Trust Administration Act, 2026, that the following person(s) was/were* to act on behalf of the corporate trustee below:

**CORPORATE TRUSTEE**

| | |
|---|---|
| Full name of corporate trustee appointed | |
| Date of Appointment | |
| Postal address of the corporate trustee | |
| Address for service of the corporate trustee (if different from above) | |
| certificate of incorporation and license details of trustee** | |
| Date of incorporation of corporate trustee | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of corporate trustee*** | |
| E-mail address of corporate trustee | |
| I/We confirm the person below was appointed to act as such with effect from | ____/____/_____ [*dd/mm/yyyy*] |
| Signature | |

**PERSON APPOINTED TO ACT ON BEHALF OF A CORPORATE TRUSTEE**

| | |
|---|---|
| Full name of person appointed | |

| | |
|---|---|
| Date of Appointment | |
| Postal address of the person appointed | |
| Address for service of the person appointed (if different from above) | |
| Nationality of person appointed | |
| Identity card/passport/certificate of incorporation and license details of person appointed ** | |
| Occupation of person appointed | |
| Date of birth of person appointed | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of person appointed *** | |
| E-mail address of person appointed | |
| I/We confirm the person appointed was appointed to act as such with effect from | |
| Signature | |

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity****: .....

Date: .....

**NOTES**

* Delete whichever words do not apply.

** Specify the number and the place, date of issue and expiry date.

***Include the country and area code.

**** Please indicate trustee

**r.16**

**FORM TR10**
**NOTICE OF APPOINTMENT AS A DONEE**
[Section 58 of the Trust Administration Act, 2026]

Name of the Trust: .....

Registration or Incorporation number of the Trust .....

To the Registrar of Trust:

The above trust hereby gives notice in accordance with section 58 of the Trust Administration Act, 2026, that the following person(s) was/were* appointed as trustee of the trust:

**DONEE**

| | |
|---|---|
| Full name of donee appointed | |
| Date of Appointment | |
| Postal address of the donee | |
| Address for service of the donee (if different from above) | |
| Nationality of donee | |
| Identity card/passport/certificate of incorporation and license details of donee** | |
| Occupation of donee | |
| Date of birth of donee/ incorporation | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of donee*** | |
| E-mail address of donee | |

**STATEMENT OF CONSENT TO ACT AS A DONEE OF THE TRUST**

I ……., being the person appointed as a donee of the above trust hereby —

☐ confirm that I have consented to act as a donee of the trust;

☐ confirm that I have been duly appointed as a donee of the trust in accordance with the power of attorney, trust deed and applicable law;

☐ confirm that my appointment as a trustee takes effect from .....for a period of three years ;

☐ undertake to perform my duties and exercise my powers as a trustee in accordance with the power of attorney, trust deed and the applicable law; and

☐ confirm that the particulars provided in this statement are true and correct to the best of my knowledge and belief.

| | |
|---|---|
| Signature of the donee (in the case of a natural person_ | |
| Signature of the local contact person (in the case of a corporate trustee) | Name of the local contact person: |
| | Signature |

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity****: .....

Date: .....

**NOTES**

* Delete whichever words do not apply.

** Specify the number and the place, date of issue and expiry date.

***Include the country and area code.

**** Please indicate trustee

**r.17**

**FORM TR11**

**NOTICE OF CESSATION OF TRUSTEESHIP**

[Section 39,40 or 41 of the Trust Administration Act, 2026]

Name of the Trust: .....

Registration or Incorporation number of the Trust .....

To the Registrar of Trust:

The above trust hereby gives notice in accordance with section 39,40 or 41 of the Trust Administration Act, 2026, that the trustee/trustees of the trust as specified in column 1 of the table below, ceased to act as a trustee or trustees of the trust on the date(s) specified opposite that/those name(s) in column 2, for reason or reasons indicated in column, 3 of that table

| *Column 1*<br>*Name of the trustee concerned* | *Column 2*<br>*Date on which the trustee ceased to hold office* | *Column 3: Reason for cessation* |
|---|---|---|
| | ____/___/_____<br>[*dd/mm/yyyy*] | ☐ The trustee has resigned in accordance with section 39 of the Act.<br>☐ The trustee has been removed in accordance with section 40 of the Act.<br>☐ The trustee has died in accordance with section 41 of the Act.<br>☐ The corporate trustee has been dissolved.<br>☐ Other reason provided for under the Act or the terms of the trust deed:<br>.....<br>..... |

| | | |
|---|---|---|
| | | ..... |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity: .....

Date: .....

**r.18**

**FORM TR12**
**NOTICE OF CESSATION TO ACT AS AN ENFORCER**
[Section 17 of the Trust Administration Act, 2026]

Name of the Trust: .....

Registration or Incorporation number of the Trust .....

To the Registrar of Trust:

The above trust hereby gives notice in accordance with section 15(1) of the Trust Administration Act, 2026, that the enforcer/ enforcers** of the trust as specified in column 1 of the table below, ceased to act as an enforcer of the trust on the date(s) specified opposite that/those name(s) in column 2 of that table, for reason or reasons indicated in column 3.

| *Column 1*<br>*Name of the director concerned* | *Column 2*<br>*Date on which the director ceased to hold office* | *Column 3: Reason for cessation* |
|---|---|---|
| | ____/___/_____ | ☐ The enforcer has resigned by notice in |

| | | |
|---|---|---|
| | [*dd/mm/yyyy*] | writing to the appointing authority and the trustee.<br>☐ The enforcer has been removed from office by order of the court.<br>☐ The enforcer has been removed from office by the appointing authority.<br>☐ The enforcer has died.<br>☐ The enforcer has been appointed as a trustee of the trust.<br>☐ The enforcer has ceased to hold office by virtue of a provision in the terms of the trust deed.<br>☐ Other reason permitted under the Act or the terms of the trust deed:<br>.....<br>.....<br>.....<br>..... |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |
| | ____/___/_____<br>[*dd/mm/yyyy*] | |

**Lodged on behalf of the trust by:**

Name: .....

Address: .....

Signature: .....

Capacity***: .....

Date: .....

**NOTES**

* The particulars to be notified are of changes occurring in the Trust's register of enforcer

** Delete whichever words do not apply.

*** Please indicate whether trustee or enforcer

**R.20**

**FORM TR13**
**APPLICATION TO BE LICENSED A CORPORATE TRUSTEE**
[Section 36(3) of the Trust Administration Act, 2026]

Application reference number……

To the Registrar of Trust:

In accordance with section 28 of the Trust Administration Act, 2026, the following Trust hereby applies to be licenced as a corporate trust.

**PART A — PARTICULARS OF THEAPPLICANT**

| | |
|---|---|
| Name of the company | |
| certificate of incorporation of the company | |
| Date of incorporation | |
| Registered address of the company | |
| Principal place of business, if different | |
| Telephone number of the company | |
| Signature | |

**PART B— PARTICULARS OF DIRECTORS**

| | |
|---|---|
| Name of the Director | |
| Identity card/passport/certificate of incorporation details of director | |
| Postal address of the director | |
| Residential Address for service of the director | |
| Nationality of the director | |

| | |
|---|---|
| Occupation of director | |
| Date of birth of director / incorporation/registration | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of director *** | |
| Designation in the company | |
| Signature | |

*Repeat this Part for each director*

**PART C — PARTICULARS OF LOCAL CONTACT PERSON**

| | |
|---|---|
| Name of the Local contact person | |
| Identity card details of the Local contact person | |
| Postal address of the director | |
| Residential Address for service of the Local contact person | |
| Occupation of Local contact person | |
| Date of birth of Local contact person | ____/____/_____ [*dd/mm/yyyy*] |
| Telephone number of Local contact person | |
| Designation in the company or relationship with the company | |
| Signature | |

*Repeat this Part for each local contact person.*

**PART D — PARTICULARS OF BENEFICIAL OWNERS**

| | |
|---|---|
| Does the applicant company maintain a register of beneficial | ☐ Yes |

| | |
|---|---|
| owners? | ☐ No |
| Is a copy of the register of beneficial owners attached? | ☐ Yes<br>☐ No |
| Number of beneficial owners recorded in the register: | |
| Attach a copy of the register of beneficial owners. | |

**PART E — FINANCIAL SECURITY AND INSURANCE**

*A. Performance bond or guarantee (minimum KES 10,000,000)*

Name of issuing institution:

_____

Type of security: ☐ Performance bond ☐ Guarantee

_____

Amount secured (KES):

_____

Reference number:

_____

Date of issue:

_____

Expiry date, if applicable:

_____

Attach proof of existence of the performance bond or guarantee.

*B. Professional indemnity cover (minimum KES 50,000,000)*

Name of insurer:

_____

Policy number:

_____

Amount of cover (KES):

_____

Commencement date:

_____

Expiry date:

_____

Attach proof of valid professional indemnity cover.

**PART F— TAX COMPLIANCE**

1. Kenya Revenue Authority PIN:

_____

2. Tax Compliance Certificate number:

_____

3. Date of issue:

_____

4. Expiry date:

_____

Attach a valid Tax Compliance Certificate.

**PART G— PERSONS AUTHORISED TO ACT ON BEHALF OF THE CORPORATE TRUSTEE**

| No. | Full name | ID document no. | Designation | Telephone | Email | Authorisation instrument attached (Yes/No) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

**PART H — LICENCE, APPROVAL OR REGISTRATION UNDER OTHER WRITTEN LAW**

Is the applicant licensed or registered as a corporate trustee under any other written law? ☐ Yes ☐ No

Name of regulatory authority:

_____

Applicable written law:

_____

Type of licence, approval or registration:

_____

Licence / approval / registration number:

_____

Date of issue:

_____

Expiry date, if applicable:

_____

Where applicable, attach a copy of the licence, approval or certificate of registration issued by the relevant regulatory authority.

**Declaration**

I, _____, being a duly authorised representative of the applicant company, declare that I am authorised to make this application; that the information provided in this application and its accompanying documents is true, accurate and complete to the best of my knowledge and belief; and that the applicant company shall comply

with the Trust Administration Act, 2026, the Regulations made thereunder and any applicable conditions of the licence.

Lodged on behalf of the company by:
Name: .....
Address: .....
Signature: .....
Capacity[i]: .....
Date: .....

R.30

**FORM TR 14**
**ANNUAL RETURN**
[Section 76 of the Trust Administration Act, 2026]

| | |
|---|---|
| Name of the Trust: | ..... |
| Registration or Incorporation number of the Trust or Application reference number | ..... |
| Date of registration/ incorporation | ..... |
| Period covered by this annual return | From …dd…..mm….yyyy to …dd…..mm….yyyy |
| Date of this return | …dd…..mm….yyyy |

**PART II — PARTICULARS OF TRUSTEES**
All trustees holding office as at the date of this return. If there has been a change during the reporting period, indicate the change and the date it took effect.

| No. | Full name / | ID / registration | Address / email / | Date appointed | Status / changes |
|---|---|---|---|---|---|

| | corporate name | no. | telephone | | during period |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**PART III — PARTICULARS OF ENFORCERS**

All enforcers holding office as at the date of this return, where applicable.

| No. | Full name | ID document no. | Address / email / telephone | Date appointed | Status / changes during period |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

**PART IV — BENEFICIAL OWNERSHIP INFORMATION**

Have the trust's beneficial ownership information been reviewed and updated during the reporting period.

☐ Yes ☐ No ☐ Not applicable

Date of last review or update:

_____

Number of beneficial owners recorded:

_____

Have any particulars of a settlor, trustee, enforcer, beneficiary or other person exercising effective control changed? ☐ Yes ☐ No

_____

If yes, briefly describe the change and confirm whether the relevant notification has been lodged:

_____

**PART V — TRUST PROPERTY AND ADMINISTRATION**

Summary of the trust property and material changes during the reporting period.

| Type of property | Opening description / | Additions during | Disposals / distributions | Closing description / |
|---|---|---|---|---|

| | value (if recorded) | period | | value (if recorded) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Total estimated value of trust property as at the end of the reporting period (KES), if applicable:

_____

Basis and date of valuation, if applicable:

_____

**PART VI — BENEFICIARIES**

Indicate whether there has been a change to the beneficiaries or class of beneficiaries during the reporting period.

☐ Yes ☐ No ☐ Not applicable

If yes, state the nature and effective date of the change:

_____

**PART VII — TRUST DEED AND OTHER PARTICULARS**

1. Has the trust deed been amended during the reporting period? ☐ Yes ☐ No _____

2. If yes, date of amendment and brief description:

_____

3. Has the purpose or nature of the trust changed? ☐ Yes ☐ No

_____

4. If yes, provide details:

_____

5. Has the trust been subject to any court order or material legal proceeding affecting its administration? ☐ Yes ☐ No

_____

6. If yes, provide details, subject to applicable law:

_____

Lodged on behalf of the company by:

Name: .....

Address: .....

Signature: .....

Capacity[ii]: .....

Date: .....

## SECOND SCHEDULE

## FEES

| | | Description | Amount |
|---|---|---|---|
| TR1 | BRS-TR-NS-01 | Application for Name Search and Reservation | 100 |
| TR1A | BRS-TR-NS-01(A) | Name Reservation Certificate | Nil |
| TR2 | BRS-TR-REG-01 | Application for Registration of a Trust | Charitable Trust 25,000 |
| | | | Non-charitable Purpose Trust 25,000 |
| | | | Family Trust -10,000 |
| | BRS-TR-REG-01 | Certificate of Registration | Nil |
| TR3 | BRS-TR-INC-01 | Application for Incorporation of a Trust | Charitable Trust 25,000 |
| | | | Non-charitable Purpose Trust 25,000 |
| | | | Family Trust -10,000 |
| TR3B | BRS-TR-INC-01 | Statement of Initial Trust Property | NIL |
| BOTR3C | BRS-TR-INC-01 | Register of Beneficial Owners | Nil |
| | BRS-TR-INC-01 | Certificate of Incorporation | Nil |
| TR4 | BRS-TR-OS-01 | Conversion from Registered to Incorporated Trust | 3,000 |
| TR4A | | Certificate of conversion | 600 |
| TR5 | BRS-TR-OS-01 | Request for information held by the registrar | 600 |
| TR6 | BRS-TR-OS-02 | Application for Official Search (Investigation Agencies) | NIL |
| TR7 | BRS-TR-CR-01 | Application for Certified Records | 500 Per page |
| TR8 | BRS-TR-PER-01 | Application for Perusal of Records | 600 |
| TR9 | BRS-TR-AR-01 | Filing of Annual Return | 1000 |

| | | | |
|---|---|---|---|
| TR10 | BRS-TR-BO-01 | Update of Beneficial Ownership | Nil |
| TR11 | BRS-TR-CN-01 | Notice of Change of Name of the Trust | 2,000 |
| TR11A | BRS-TR-CN-01 | Certificate of Change of name of The Trust | Nil |
| TR12 | BRS-TR-CA-01 | Notice of Change of Registered Address of the Trust | 1,000 |
| TR13 | BRS-TR-CPP-01 | Notice of Change of Particulars (Parties) | 500 |
| TR14 | BRS-TR-APT-01 | Notice of Appointment of Trustee | 1,000 |
| TR15 | BRS-TR-APT-02 | Notice of Cessation of Trustee | 1,000 |
| TR16 | BRS-TR-APE-01 | Notice of Appointment/Change of Enforcer | 500 |
| TR17 | BRS-TR-APE-02 | Notice of Cessation of Enforcer | 500 |
| TR18 | BRS-TR-AST-01 | Notice of Updated List of Trust Assets | 500 |
| TR19 | BRS-TR-AD-01 | Notice of Addendum to the Trust Deed | 500 |
| TR20 | BRS-TR-AMD-01 | Notice of Amendment to the Trust Deed | 500 |
| TR21 | BRS-TR-LTD-01 | Replacement of Lost Trust Deed | 500 per page |
| TR22 | BRS-TR-LPT-01 | Application to be Licensed as a Corporate Trustee | 10,000 |
| TR23 | BRS-TR-LPR-01 | Renewal of Practising License | 2,000 |
| TR24 | BRS-TR-DIS-01 | Application for Dissolution of Trust | 4,000 |
| TR25 | BRS-TR-WDR-01 | Withdrawal of Application to Dissolve | 1,000 |
| TR26 | BRS-TR-RES-01 | Application for Restoration of Trust | 4,000 |
| TR27 | BRS-TR-LN-01 | Linking a Trust | Nil |
| TR 28 | | Notice of a person | 500 |

| | | | |
|---|---|---|---|
| | | authorised to Act on behalf of a corporate trustee | |
| TR29 | | Nomination of a natural person by the Public Trustee | Nil |
| TR30 | | Appointment of a trust agent | 500 |
| TR31 | | Trust Deed Template | Nill |

Made on the …….……., 2026.

**DORCAS A. ODUOR,**
*Attorney General.*

[i] State here the capacity in which the signatory is signing this application on behalf of the company.

[ii] State here the capacity in which the signatory is signing this application on behalf of the company.

**FORM TRBOF1**

*r. 9(2)(c), 10(2)(c) and r. 32*

**PARTICULARS OF A BENEFICIAL OWNER OF A TRUST**

Complete a separate form for each natural person who is a beneficial owner of the trust. Include all persons who qualify under regulation 31, including persons exercising ultimate effective control through a corporate trustee.

| | |
|---|---|
| Trust name | |
| Trust registration / incorporation number | |
| Trust type | ☐ Registered trust ☐ Incorporated trust |
| Date person became a beneficial owner | ____ / ____ / _____ (dd/mm/yyyy) |
| Full name | |

| | |
|---|---|
| Other names / former names (if any) | |
| National ID / foreign national certificate / passport number | |
| Birth certificate number (if minor) | |
| Personal Identification Number (PIN), if applicable | |
| Nationality / nationalities | |
| Date of birth | ____ / ____ / _____ |
| Residential address | |
| Postal address | |
| Telephone number | |
| Email address | |
| Occupation / profession | |
| Guardian's full name and ID (if minor) | |

***Nature and basis of beneficial ownership, interest, influence or control***

☐ Settlor who has reserved rights or powers under the trust deed

☐ Trustee / person exercising powers of a trustee

☐ Enforcer

☐ Beneficiary

☐ Power to invest in or dispose of trust property (other than solely as investment manager)

☐ Power to direct, make or approve distributions

☐ Power to vary or terminate the trust

☐ Power to appoint or remove trustees

☐ Ultimate effective control exercised through a corporate trustee

☐ Other nature of ownership, interest, influence or control (specify below)

| | |
|---|---|
| Description of power / control and how exercised | |
| Direct or indirect / individually or jointly | |

| | |
|---|---|
| Other person(s) acting jointly, if applicable | |
| Date beneficial ownership ceased, if applicable | ____ / ____ / _____ |
| Supporting identification / verification documents | |
| Verification steps and outcome | |

***Lodged by***

| | |
|---|---|
| Full name | |
| Capacity / relationship to trust | ☐ Trustee ☐ Settlor ☐ Enforcer ☐ Beneficial owner ☐ Trust agent ☐ Other: _____ |
| ID / passport number | |
| Telephone and email | |
| Address | |
| Signature | |
| Date (dd/mm/yyyy) | |
| Source of information | ☐ Beneficial owner ☐ Trust records/deed ☐ Official register ☐ Third party ☐ Other: _____ |

*r. 39(1)*

**FORM TRBOF2**
**LODGEMENT OF REGISTER OF BENEFICIAL OWNERS OF A TRUST**

To the Registrar of Trusts
The undersigned trustee(s) hereby lodge a copy of the register of beneficial owners maintained for the trust identified below, pursuant to regulation 39(1) of the Trust Administration Regulations, 2026.

| | |
|---|---|
| Trust name | |
| Registration / incorporation number | |
| Registered address | |
| Trustee(s) lodging the form | |

| | |
|---|---|
| Date register prepared / last updated | ____ / ____ / _____ |
| Number of beneficial owners recorded | |
| Number of records with unavailable particulars | |
| Is this an initial or updated lodgement? | ☐ Initial ☐ Updated |
| Date of previous lodgement, if any | ____ / ____ / _____ |
| Reason for updated lodgement | ☐ Change in beneficial ownership ☐ Correction ☐ Registrar's direction ☐ Other: _____ |

***Lodged by***

| | |
|---|---|
| Full name | |
| Capacity / relationship to trust | ☐ Trustee ☐ Settlor ☐ Enforcer ☐ Beneficial owner ☐ Trust agent ☐ Other: _____ |
| ID / passport number | |
| Telephone and email | |
| Address | |
| Signature | |
| Date (dd/mm/yyyy) | |
| Source of information | ☐ Beneficial owner ☐ Trust records/deed ☐ Official register ☐ Third party ☐ Other: _____ |

**FORM TRBOF3**

*r. 35*

**UNAVAILABLE OR UNCONFIRMED PARTICULARS OF A BENEFICIAL OWNER**

Use this form where the trustee has been unable to identify a beneficial owner or obtain/verify one or more required particulars after taking reasonable steps. Attach evidence of the steps taken and copies of notices issued.

| | |
|---|---|
| Trust name | |
| Registration / incorporation number | |

| | |
|---|---|
| Person whose particulars are unavailable / unconfirmed | |
| Known relationship to trust | ☐ Settlor ☐ Trustee ☐ Enforcer ☐ Beneficiary ☐ Other |
| Particulars unavailable or not verified | |
| Reason information is unavailable / unconfirmed | |

***Reasonable steps taken to identify or verify the person***

| | |
|---|---|
| Date and method of each request / inquiry | |
| Person or entity contacted | |
| Response received / outcome | |
| Documents or independent sources checked | |
| Further steps proposed and expected date | |

***Notices and compliance status***

☐ Information request issued

☐ Follow-up notice issued

☐ Warning notice issued under the Regulations

☐ Restriction imposed under the Regulations (provide details and date)

☐ Court proceedings / order affect disclosure (provide details; attach order if permitted)

☐ No notice issued — explain why: _____

| | |
|---|---|
| Date of notice(s) and response deadline(s) | |
| Rights / interests potentially affected by restriction | |
| Date recorded in the trust's beneficial ownership register | |

| | |
|---|---|
| Supporting evidence attached | |

***Lodged by***

| | |
|---|---|
| Full name | |
| Capacity / relationship to trust | ☐ Trustee ☐ Settlor ☐ Enforcer ☐ Beneficial owner ☐ Trust agent ☐ Other: _____ |
| ID / passport number | |
| Telephone and email | |
| Address | |
| Signature | |
| Date (dd/mm/yyyy) | |
| Source of information | ☐ Beneficial owner ☐ Trust records/deed ☐ Official register ☐ Third party ☐ Other: _____ |

**FORM TRBOF4**

*r. 39(2)*

**NOTICE OF CHANGE IN BENEFICIAL OWNERSHIP OF A TRUST**

To the Registrar of Trusts

The trustee gives notice of a change in the beneficial ownership of the trust under section 67 of the Act and regulation 39(2). Complete the relevant sections and attach supporting documents. Use a separate schedule where more than one person is affected.

| | |
|---|---|
| Trust name | |
| Registration / incorporation number | |
| Registered address | |
| Date change occurred / took effect | ____ / ____ / _____ |
| Nature of change | ☐ New beneficial owner ☐ Cessation ☐ Change of particulars ☐ Change in nature/extent of control ☐ Correction |

***Beneficial owner affected***

| | |
|---|---|
| Full name | |
| ID / foreign national certificate / passport / birth certificate number | |
| Date became beneficial owner, if new | ____ / ____ / _____ |
| Date ceased to be beneficial owner, if applicable | ____ / ____ / _____ |
| Particulars before change | |
| Particulars after change | |
| Nature and extent of control before change | |
| Nature and extent of control after change | |
| Reason for change and supporting instrument | |

***Lodged by***

| | |
|---|---|
| Full name | |
| Capacity / relationship to trust | ☐ Trustee ☐ Settlor ☐ Enforcer ☐ Beneficial owner ☐ Trust agent ☐ Other: _____ |
| ID / passport number | |
| Telephone and email | |
| Address | |
| Signature | |
| Date (dd/mm/yyyy) | |
| Source of information | ☐ Beneficial owner ☐ Trust records/deed ☐ Official register ☐ Third party ☐ Other: _____ |

**FORM TRBOF5**

*r. 40(2)*

**MATERIAL DISCREPANCY REPORT — BENEFICIAL OWNERSHIP INFORMATION**

A trustee, settlor, enforcer, beneficiary or beneficial owner may use this form to report a material discrepancy between beneficial ownership information maintained or lodged by the trust and information otherwise identified.

| | |
|---|---|
| Trust name, if known | |
| Registration / incorporation number, if known | |
| Name of person making report | |
| Capacity / relationship to trust | ☐ Trustee ☐ Settlor ☐ Enforcer ☐ Beneficiary ☐ Beneficial owner ☐ Other |
| Contact details | |
| Date discrepancy identified | ____ / ____ / _____ |
| Beneficial owner affected | |
| Particulars / record affected | |
| Nature of discrepancy | |
| Information recorded by the trust / lodged with Registrar | |
| Information believed to be correct and basis for belief | |
| Source of information giving rise to discrepancy | |
| Steps taken to verify / raise discrepancy with trustee (if any) | |
| Supporting information / documents attached | |
| Has the trustee been notified? | ☐ Yes ☐ No If yes, date and method: _____ |

***Person making the report***

| | |
|---|---|
| Full name | |

| | |
|---|---|
| Capacity / relationship to trust | ☐ Trustee ☐ Settlor ☐ Enforcer ☐ Beneficial owner ☐ Trust agent ☐ Other: _____ |
| ID / passport number | |
| Telephone and email | |
| Address | |
| Signature | |
| Date (dd/mm/yyyy) | |
| Source of information | ☐ Beneficial owner ☐ Trust records/deed ☐ Official register ☐ Third party ☐ Other: _____ |