PRACTICE GUIDE · NOT-FOR-PROFIT LAW

Registering an NGO in Kenya under the Public Benefit Organisations Regime

A practical guide to registration, the different types of PBO, fees, timelines and ongoing compliance (2026)

Belinda Wakasa
Advocate of the High Court of Kenya

The law is stated as at 27 October 2026

This guide is general information on the law of Kenya. It is not legal advice and should not be relied on for any specific matter. Fees, forms and portal procedures are set by the Public Benefit Organizations Regulatory Authority and may change; confirm the current position before filing.

Contents

1 At a glance

2 The legal framework

3 What counts as a PBO

4 Types of PBO and routes to PBO status

5 Other not-for-profit vehicles

6 Governance requirements

7 What the constitution must contain

8 Registration procedure, step by step

9 Timelines

10 Government fees

11 Obligations after registration

12 Tax and other benefits

13 What a PBO may and may not do

14 Enforcement, suspension and dissolution

15 Existing NGOs: the transition

16 Common mistakes to avoid

17 Frequently asked questions

18 Document checklist

19 Legal references

1 At a glance

Kenya no longer registers "NGOs" under the Non-Governmental Organisations Co-ordination Act, 1990. Charitable and development organisations are now registered as **Public Benefit Organisations (PBOs)** under the Public Benefits Organizations Act (Cap. 134), and regulated by the **Public Benefit Organizations Regulatory Authority (PBORA)**, which replaced the NGO Co-ordination Board. "NGO" remains the everyday term, but the legal category is now "PBO".

REGULATOR

PBORA

Replaced the NGO Board

REGISTRATION FEE

KES 25,000

National PBO, plus KES 1,000 name search

STATUTORY DECISION PERIOD

60 days

From receipt of a complete application

MINIMUM DIRECTORS

5

3 unrelated; one-third Kenyan and resident

ANNUAL REPORT

6 months

After financial year end, with audited accounts

EXISTING NGOS

May 2027

Transition window, no fresh registration

2 The legal framework

Instrument	What it does
Constitution of Kenya, 2010, Article 36	Guarantees freedom of association, including the right to form an association. Registration of an association may not be withheld or withdrawn unreasonably, and there must be a fair hearing before registration is cancelled.
Public Benefits Organizations Act (Cap. 134; No. 18 of 2013)	The principal law. Assented to on 14 January 2013 and brought into force on **14 May 2024** by Legal Notice No. 78 of 2024. Repealed the NGO Co-ordination Act, 1990 (s. 70). Amended in 2025 (Act No. 6 of 2025) to add safeguards against money laundering, terrorism financing and proliferation financing.
Public Benefits Organizations Regulations, 2026 (Legal Notice No. 43 of 2026)	Gazetted on **18 March 2026** (Kenya Gazette Supplement No. 67). Sets out the name reservation process, the public benefit test, registration routes, forms, fees, reporting and the transition of existing NGOs. Revoked the NGO Co-ordination Regulations, 1992 (reg. 44).
Legal Notice No. 85 of 2026	Extended the transition period for existing NGOs by one year from 14 May 2026, to May 2027.
Income Tax Act (Cap. 470), First Schedule, para. 10, and the Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024 (L.N. 105 of 2024)	Govern income tax exemption for charitable organisations. PBO registration does not by itself confer a tax exemption (see section 12).
High Court, Petition No. E519 of 2024	Declared several provisions of the Act unconstitutional, including the requirement that existing NGOs re-register (see section 15).

Regulator. PBORA is established under section 34 of the Act. It registers and deregisters PBOs, keeps the public Register of PBOs, receives annual reports and may conduct inquiries (s. 42). The Authority's services are delivered online through eCitizen, and documents may be lodged electronically (reg. 41).

3 What counts as a PBO

A PBO is a voluntary membership or non-membership grouping of individuals or organisations which is **autonomous, non-partisan and non-profit making**, operates locally, nationally or internationally, engages in public benefit activities in an area listed in the Sixth Schedule, and is registered as such by the Authority (s. 5(1)).

A "public benefit activity" is one that supports or promotes public benefit by enhancing the economic, environmental, social or cultural development, protecting the environment, or lobbying or advocating on issues of general public interest or the interest of the public or a category of people (s. 2).

Areas in which a PBO may be registered (Sixth Schedule)

The list is open-ended ("but not limited to"):

- Legal aid
- Agriculture
- Children
- Culture
- Disability
- Energy
- Education
- Environment and conservation
- Gender
- Governance
- Poverty eradication
- Health
- Housing and settlement
- Human rights
- HIV/AIDS
- Information
- Informal sector
- Old age
- Peace building
- Population and reproductive health
- Refugees
- Disaster prevention, preparedness and mitigation
- Relief
- Pastoralism and marginalised communities
- Sports
- Water and sanitation
- Animal welfare
- Youth

The public benefit test (reg. 6)

An organisation's activities are for public benefit only if **all** of the following are met:

1. the activity is a public benefit activity as defined in section 2;
2. it falls within the Sixth Schedule areas;
3. the beneficiaries are identifiable;
4. the benefit is directly related to, and not incidental to, the public benefit purpose; and
5. the activities confer no private benefit on directors, their immediate family or close business associates.

Where an organisation has several purposes, one public benefit purpose cannot be used to justify another that lacks public benefit (reg. 6(2)). Form 1 also flags that charging fees for services is treated as a restriction on beneficiaries, so fee concessions should be explained.

What is not a PBO (s. 5(2))

The following are expressly excluded:

- trade unions (Labour Relations Act, Cap. 233)
- public bodies established under any written law
- political parties (Political Parties Act, Cap. 7D)
- religious organisations primarily devoted to religious teaching or worship
- societies under the Societies Act (Cap. 108)
- co-operative societies (Cap. 469)
- Sacco societies (Cap. 490B)
- micro-finance institutions (Cap. 493C)
- community based organisations whose objectives include the direct benefit of their members

> **Use of the title "PBO"**
>
> No organisation may hold itself out as a PBO unless it is registered under the Act or the Authority has bestowed PBO status on it (s. 7). Fraudulently holding out an organisation as registered is an offence (s. 64(d)).

4 Types of PBO and routes to PBO status

The Act and the Regulations create four routes into the PBO framework, plus an automatic route for organisations already registered as NGOs. Choosing the right route is the first decision.

Route	Who it is for	Key conditions	Form / fee
1. National PBO s. 6, 8; regs 7–8	A new organisation formed in Kenya to carry out public benefit activities. This is the usual "register an NGO" route.	Min. 5 directors, 3 unrelated; one-third Kenyan nationals resident in Kenya; constitution compliant with s. 8(4); name reserved.	Form 1 **KES 25,000**
2. International PBO s. 11(2)(b); regs 11–12	A foreign-registered organisation that will **directly implement** programmes in or from Kenya, raise subscriptions or funds in Kenya, or deal directly with beneficiaries.	Body corporate in good standing in its home country; operated there for at least 3 years; one-third Kenyan resident directors; office in Kenya (s. 11(5)); proof of funding source.	Form 1 **KES 45,000**
3. Exempt international organisation (permit) s. 11(2)(a); regs 13–14	A foreign organisation that works in Kenya only **indirectly**: grants to local partners, technical assistance, policy guidance or collaboration.	Cannot directly implement or raise funds in Kenya (s. 11(3)); 3 years' operation abroad; at least one director a Kenyan resident; Kenyan authorised agent for service.	Form 6 **KES 75,000**
4. Bestowment of PBO status s. 7(b); regs 9–10	An entity already incorporated under another Kenyan law, typically a **company limited by guarantee** or an incorporated **trust**, that wants PBO status without changing its legal form.	Good standing with its registrar; at least 3 years of public benefit activity; 3 years' audited accounts; at least 3 directors (Form 3 refers to 5), one-third Kenyan resident; not an excluded body under s. 5(2).	Form 3 **KES 20,000**
5. Existing NGOs Fifth Sch. para 5; reg. 43	Organisations registered under the repealed NGO Act.	Deemed registered as PBOs. Must submit prescribed information to obtain a PBO certificate. No fresh registration.	Transition filing Fee not prescribed

> **Direct or indirect implementation?**
>
> For international organisations the test is about activity, not structure. An organisation is treated as directly implementing if it is actively involved in planning, managing and delivering activities, or uses its own staff, officers and infrastructure to deliver them (reg. 11(2)). Working through a local partner while keeping operational control may still be direct implementation.

Membership and non-membership PBOs

Form 1 asks whether the governance structure is **membership** or **non-membership**. A membership PBO admits members (with rights to vote and elect the board); its constitution may cover admission, termination, fees and appeals (s. 8(5)). A non-membership PBO is run by its board alone, which suits foundations and charities funded by donors.

Forums and federations

Ten or more registered PBOs working in a related area or region may apply to be recognised as a **self-regulation forum** (KES 10,000), and five or more forums may form a **federation of forums** (KES 20,000) (regs 22–25). Membership of these bodies, and of the National Federation of PBOs, is voluntary.

5 Other not-for-profit vehicles

A PBO is not the only way to run a not-for-profit in Kenya. The right vehicle depends on who benefits, who controls the organisation, and whether donors require PBO status.

Vehicle	Law and registrar	Typical use	Points to note
PBO	PBO Act (Cap. 134); PBORA	Development, humanitarian, advocacy and charitable work for the public or a section of it.	Body corporate on registration (s. 10(3)). Access to the Second Schedule benefits. Annual reporting to PBORA.
Company limited by guarantee	Companies Act, 2015; Registrar of Companies	Foundations, institutes, professional bodies, schools and corporate social investment vehicles.	Members' liability limited to the guarantee. Can later apply for bestowment of PBO status.
Incorporated trust	Trustees (Perpetual Succession) Act (Cap. 164)	Endowments, family and corporate foundations, scholarship funds.	Governed by a trust deed. Trustees incorporated as a body corporate. Can later apply for bestowment.
Society	Societies Act (Cap. 108); Registrar of Societies	Clubs, welfare associations, membership bodies.	Excluded from the PBO definition (s. 5(2)(e)) and from bestowment (reg. 9(c)).

Vehicle	Law and registrar	Typical use	Points to note
Community group / CBO	Community Groups Registration Act (Cap. 108A); Director of Social Development	Self-help, women and youth groups and community based organisations serving a local community.	A CBO that benefits its own members is outside the PBO Act (s. 5(2)(i)).

Dual registration. An organisation registered under another law cannot also be registered under the PBO Act while that other registration subsists (s. 6(2)). An existing company limited by guarantee or trust should therefore use the bestowment route rather than apply for fresh PBO registration.

6 Governance requirements

Requirement	Source
A governing body of **at least five** persons, three of whom are not related to each other	s. 8(4)(e); Form 1 notes
At least **one-third** of the directors are Kenyan nationals and resident in Kenya	reg. 8(1)(c)(iv); s. 11(5)(a) for international PBOs
Directors serve on a **voluntary basis** and may only be reimbursed costs and expenses	s. 26
The board must be **separate from day-to-day management**	s. 25(1)
Written guidelines on **conflicts of interest** for board, staff and volunteers	s. 25(3); s. 27(1)(l)
Income and property may not be distributed to any person, save as reasonable expenses or payment for services rendered	s. 8(4)(a)(iv)
Financial transactions conducted through a **bank account**	s. 8(4)(i)
Certain board duties cannot be delegated: approving annual accounts and plans, selecting board members, amending the constitution, and decisions to dissolve	s. 8(7)
International PBOs and exempt organisations: a Kenyan citizen **authorised agent** for service of notices	s. 2; s. 8(4)(f); reg. 14

Board members acting in good faith are protected from personal liability for acts done on behalf of the organisation (s. 33).

7 What the constitution must contain

The constitution is the core document in the application, and the most common reason for queries. Under section 8(4) it must:

1. state the organisation's **name** and **objectives**;
2. state that participation and membership are **voluntary**;
3. state that income and property are **not distributable**, except as reimbursement of reasonable expenses or reasonable payment for services;
4. provide for the organisation to be a **body corporate**, distinct from its members and governing body;
5. make clear that members and the governing body have **no rights in its property** merely by virtue of their position;
6. set out the **governance structures** and mechanisms;
7. provide for a governing body of **at least five** persons, three of whom are not related;
8. for international organisations, name the **authorised agent**;
9. set out rules for **meetings**, quorum and minutes;
10. set out how **decisions** are made;
11. require financial transactions to go through a **bank account**;
12. fix the **financial year**;
13. set out the procedure for **amending** the constitution;
14. set out the procedure for **winding up or dissolution**; and
15. provide that on dissolution, surplus assets pass to **another PBO with similar objectives**, chosen by the governing body or, failing that, by the Authority.

A membership PBO may add provisions on admission and termination of membership, fees, appeals, appointment and removal of the board, investments, conflicts of interest and use of funds (s. 8(5)).

> **Prototype constitution**
>
> PBORA has published a prototype constitution. It is a useful starting point, but each organisation should tailor its constitution to its own objects, governance and funding model and check it against section 8(4) and the Regulations before filing.

8 Registration procedure, step by step

The procedure below is for a new national PBO. International and bestowment applications follow the same pattern with the additional documents noted in section 4.

1 Reserve the name

Apply to PBORA for a name search with **at least two** proposed names and pay **KES 1,000** (reg. 4(2)). An approved name is reserved for **60 days**, extendable once on written application for up to 60 more days (KES 1,000) (reg. 4(4)–(6)). A name will be refused if it is similar to an existing PBO's name, offensive or undesirable, unlawful, or suggests a connection with a State organ, county government or public entity (reg. 5).

2 Hold the founding meeting

The founders meet, adopt the constitution, appoint the directors and office-bearers, and pass a resolution to register as a PBO. The minutes are filed with the application (reg. 8(1)(c)(iii)).

3 Prepare the application

Complete **Form 1** and assemble:

- the signed constitution (s. 8(4));
- proof of name reservation;
- the founding minutes with the registration resolution;
- particulars of each director: name, nationality, ID or passport number, KRA PIN, phone, email and signature;
- the physical and postal address, county and sub-county;
- public benefit purpose, specific objectives, beneficiaries, counties of operation and financial year; and
- whether fees will be charged for services, and any concessions.

4 File and pay

Lodge the application with PBORA (online through eCitizen) and pay the registration fee of **KES 25,000** (reg. 8(1)(b)).

5 Review by PBORA

The Authority must decide within **60 days** of receipt (s. 9(1); reg. 8(2)). If the application is deficient, it must give written reasons and allow up to **30 days** to comply (s. 9(2)), extendable once by up to **21 days** for good cause (s. 9(3)). Once the requirements are met, it must register the organisation within **14 days** (s. 9(4)).

6 Certificate of registration

On approval, PBORA issues a **Certificate of Registration in Form 2** (reg. 8(2)(a)), which may carry conditions (reg. 8(3)). On registration the PBO becomes a **body corporate with perpetual succession** that can sue and be sued, own property and enter contracts (s. 10(3)).

If registration is refused or delayed

The Authority may refuse registration where the application does not comply with the Act, the objectives contravene the law, the applicant has committed serious or repeated violations, false information was given, or the name is misleadingly similar to another (s. 16(1)). Reasons must be given within 14 days (s.

16(2)). An applicant may ask the Authority to review its decision within **30 days** of the written notice (s. 17(1)).

Disputes Tribunal. The Act provides for appeals, and for applications where no decision is made within 60 days (s. 12), to go to the PBO Disputes Tribunal. The High Court has declared the provisions on the Tribunal's composition unconstitutional (Petition No. E519 of 2024), so in practice challenges are likely to go to the High Court until Parliament acts.

9 Timelines

Stage	Time	Source / comment
Name search and reservation	No fixed period	Usually quick in practice. Reservation then runs for 60 days (reg. 4(4)).
Constitution, minutes and director documents	1–3 weeks	Depends on how quickly directors provide their details and sign.
PBORA decision	Within 60 days	s. 9(1); reg. 8(2).
Responding to queries	Up to 30 days (+21)	s. 9(2)–(3).
Registration after compliance	Within 14 days	s. 9(4).
Realistic overall estimate	**About 2–3 months**	Longer if PBORA raises queries or the portal is slow.

10 Government fees

These are the official fees under the First Schedule to the Regulations. Professional fees, commissioning, audit and printing costs are additional.

Service	KES
Name search and reservation	1,000
Extension of name reservation	1,000
Registration as a (national) PBO	**25,000**
Bestowment of PBO status	20,000
Registration as an international PBO	45,000
Exemption from registration (international organisation permit)	75,000
Recognition of a forum of PBOs	10,000

Service	KES
Recognition of a federation of forums	20,000
Filing of annual report	2,000
Change or addition of officials	4,000
Amendment of constitution	4,000
Change of banking arrangements	4,000
Change of authorised agent	20,000
Change of name (PBO)	15,000
Change of name (international PBO)	27,500
Material changes in a forum or federation	5,000
Replacement of certificate or permit	10,000
Certified copies, file search, certification of documents (each)	4,000

> **Typical budget for a new national PBO**
>
> Government fees of **KES 26,000** (name reservation and registration), plus professional fees and incidental costs. Older online guides quote KES 16,000 or KES 30,000; those were the fees under the revoked NGO Regulations, 1992.

11 Obligations after registration

Annual report and audited accounts

Within **six months** after the end of each financial year, every PBO must file with PBORA its audited accounts, a certified copy of its financial statements, and a report on its programme of activities (s. 31). The report is filed in **Form 13** with a fee of KES 2,000 (reg. 27). Accounts must follow accounting standards for non-profit organisations and carry an independent auditor's opinion (s. 30); Form 13 requires an auditor in good standing with ICPAK, and figures in Kenya Shillings.

Records

Keep up-to-date audited accounts, annual financial statements, a detailed **inventory of assets** and an annual activity report (reg. 26). Assets must be held in the PBO's registered name and used only for its registered purposes (reg. 36).

Notifying changes

Material changes are notified in **Form 14** with the signed minutes and the fee (reg. 29). Changes take effect only after PBORA approves them.

Change	Deadline
Change in the membership of the governing body	Within 30 days
Change in particulars given at registration	Within 60 days
Any other material change (constitution, address, banking arrangements, authorised agent)	Within 60 days
Exempt international organisations and bodies with bestowed status	Prior approval of principal regulator, then notify within 30 days

A change of name requires a resolution, a newly reserved name, Form 15 and a newspaper notice, and takes effect when PBORA issues a certificate of change of name in Form 16 (regs 31–32).

Other compliance

- Register with KRA and comply with PAYE, withholding tax and other tax obligations.
- Foreign staff need entry and work permits under Kenya's immigration law; the Act sets out when a PBO may apply for them (s. 68).
- Comply with the Data Protection Act, 2019 when handling beneficiary, donor and staff data.
- Apply the anti-money laundering and counter-terrorism financing safeguards now built into the Act.

12 Tax and other benefits

Registration is the gateway to the benefits in the **Second Schedule** to the Act (s. 6(1)), which include:

- income tax exemptions on subscriptions, donations, grants and income applied to public benefit purposes, and on interest, dividends and gains;
- exemption from stamp duty and court fees;
- preferential VAT and customs treatment on goods and services used for public benefit purposes;
- tax incentives for donors and for endowments;
- direct government financing, preference in public procurement, access to policy information and government training.

> **Tax exemption is not automatic**
>
> The Regulations do not operationalise these benefits, and tax relief still depends on the tax laws. A PBO that wants its income to be exempt must apply to KRA for an **income tax exemption certificate** under paragraph 10 of the First Schedule to the Income Tax Act and the 2024 Exemption Rules. The certificate is valid for five years. The Tax Appeals Tribunal has held that donations are taxable where the organisation holds no exemption certificate, even if its work is charitable.

13 What a PBO may and may not do

Permitted	Not permitted
Engage in lawful **economic activities**, if the income is used solely for its public benefit purposes (s. 65(1)). It must hold the necessary licences and apply sound business practices (reg. 38).	Distributing income or property to directors, members or their associates (s. 8(4)(a)(iv); reg. 6).
Receive donations, bequests, membership fees, gifts and grants, and own and manage property (s. 65(2)–(3)).	Paying directors for serving on the board (s. 26).
Carry out research, education, publication and **advocacy**, including criticism of government policy (s. 66(1)), and express views on issues debated in elections (s. 66(2)).	Fundraising or campaigning for or against any political party or candidate, or proposing or registering candidates (s. 66(3)).
Target specific populations in line with social justice values (s. 25(4)).	Discriminating against any person (s. 25(4)).

14 Enforcement, suspension and dissolution

- **Default notice.** Where a PBO breaches the Act, PBORA may serve a default notice. The PBO may make written representations and must be given at least 15 days to remedy the default, failing which it may be fined, suspended or cancelled (s. 18).
- **Notice before suspension or cancellation.** The Regulations require at least 30 days' notice in Form 8 (reg. 16(2)). The Act's 21-day period in s. 19(3) relates to notifying the PBO after suspension or cancellation.
- **Effect of suspension.** A suspended PBO may not withdraw funds (except for statutory obligations), run activities or investments, borrow or lend, dispose of assets, renew its certificate or change its directors (reg. 18).
- **Restoration and reinstatement.** Applications are made in Form 10 and decided within 14 days (regs 19–20).
- **Deregistration by the Authority** may follow non-compliance, three years of inactivity, involvement in money laundering or other economic crimes, or breach of other laws, after notice and a hearing (reg. 34).
- **Offences.** Forging documents, false statements and fraudulently holding out an organisation as registered carry a fine of up to KES 300,000, imprisonment of up to two years, or both (s. 64).
- **Voluntary dissolution.** The resolution is notified to PBORA within 14 days (reg. 33). Remaining assets must go to another PBO with similar objectives that is in good standing (s. 61(4); reg. 37).

15 Existing NGOs: the transition

Organisations registered under the repealed NGO Act are **deemed registered as PBOs** (Fifth Schedule, paras 5 and 7). They do **not** need to apply for fresh registration.

The High Court decision

In *David Calleb Otieno & others v Attorney General & others*, Petition No. E519 of 2024, [2025] KEHC 8557 (KLR) (Mwamuye J), the High Court:

- declared paragraphs 5(1) and 5(2) of the Fifth Schedule, which required existing NGOs to apply afresh, unconstitutional, and ordered PBORA to **transition and register all existing NGOs automatically**;
- declared section 32 unconstitutional to the extent that it compels disclosure of personal information of members, donors or beneficiaries without adequate safeguards;
- found the composition of the Authority's Board and of the Disputes Tribunal (s. 50(1), (5) and (6)(c)) unconstitutional;
- held that membership of the National Federation of PBOs is voluntary, and struck down the "significant number" threshold for recognising forums (s. 23(2)).

What existing NGOs must do

To be issued with a PBO certificate or permit, an existing NGO submits to PBORA (reg. 43):

- ☐ the information required in Form 1;
- ☐ its constitution, authenticated by the directors and aligned with section 8(4) of the Act;
- ☐ minutes containing the resolution to be entered in the PBO Register (and, where needed, to amend the constitution);
- ☐ particulars of its governing body; and
- ☐ its NGO certificate of registration.

> **Deadline**
>
> PBORA confirmed in its advisory of 14 May 2026 that the transition is automatic and that no re-registration is required. By Legal Notice No. 85 of 2026 the transition period was extended by one year from 14 May 2026, to **May 2027**. Submissions are to be made through eCitizen once PBORA opens the transition link. Existing NGOs should use the time to review their constitutions and board composition now.

16 Common mistakes to avoid

1. **Too few or related directors.** Fewer than five directors, or fewer than three unrelated, will be queried.
2. **Too few Kenyan resident directors.** At least one-third must be Kenyan nationals living in Kenya.
3. **Paying board members.** Directors serve voluntarily; only expenses may be reimbursed.
4. **Vague or private-benefit objectives.** Objectives must be specific, serve identifiable beneficiaries, and give no private benefit to insiders.

5. **A generic or borrowed constitution.** Missing any of the section 8(4) clauses, especially the non-distribution and dissolution clauses, delays approval.
6. **Letting the name reservation lapse.** It lasts 60 days; file before it expires or apply to extend.
7. **Assuming tax exemption.** Apply to KRA separately for an exemption certificate.
8. **Missing the annual report.** File within six months of the financial year end, with audited accounts.
9. **Not notifying changes.** Board changes must be notified within 30 days and only take effect on approval.

17 Frequently asked questions

Is an NGO the same as a PBO?

In practice, yes. "NGO" is the everyday term; under current law the organisation is registered as a Public Benefit Organisation by PBORA.

How many people do I need to start one?

At least five directors, three of whom are not related to each other, and at least one-third of whom are Kenyan nationals resident in Kenya.

Can foreigners be directors?

Yes, as long as at least one-third of the directors are Kenyan nationals resident in Kenya. Foreign directors provide passport details.

How much does it cost?

Government fees are KES 1,000 for the name and KES 25,000 for registration of a national PBO. International registration is KES 45,000, and an exemption permit for an international organisation is KES 75,000.

How long does it take?

The Authority must decide within 60 days of a complete application. Allow about two to three months overall.

Can a PBO run a business?

Yes, if the activity is lawful and licensed and all proceeds are applied to its public benefit purposes (s. 65; reg. 38).

Can directors be employed by the PBO?

Board service is voluntary and unpaid (s. 26), and the board must be separate from management (s. 25(1)). A person should not combine a paid management role with a board seat; take advice before structuring any such arrangement.

Our company limited by guarantee does charitable work. Do we need to re-register?

No. You cannot hold two registrations at once (s. 6(2)), but you may apply for bestowment of PBO status if you have operated for at least three years and have three years of audited accounts.

Our NGO was registered under the old law. Do we lose our status?

No. You are deemed a PBO. You need only submit the transition information to PBORA within the transition period ending in May 2027.

Does registration make us tax-exempt?

No. You must apply to KRA for an income tax exemption certificate.

18 Document checklist (new national PBO)

- ☐ Two or more proposed names, in order of preference
- ☐ Name reservation confirmation
- ☐ Constitution compliant with s. 8(4), signed
- ☐ Minutes of founding meeting with registration resolution
- ☐ Completed Form 1
- ☐ Copies of IDs or passports of all directors
- ☐ KRA PINs of all directors
- ☐ Phone numbers and emails of all directors
- ☐ Statement of which directors (if any) are related
- ☐ Physical and postal address, county and sub-county
- ☐ Public benefit purpose and specific objectives
- ☐ Description of beneficiaries
- ☐ Counties of operation
- ☐ Financial year
- ☐ Details of any fees and concessions
- ☐ Registration fee (KES 25,000)

19 Legal references

- Constitution of Kenya, 2010, Article 36
- Public Benefits Organizations Act (Cap. 134; No. 18 of 2013), as amended
- Legal Notice No. 78 of 2024 (commencement of the Act on 14 May 2024)
- Public Benefits Organizations Regulations, 2026, Legal Notice No. 43 of 2026 (Kenya Gazette Supplement No. 67, 18 March 2026)
- Extension of the transition period, Legal Notice No. 85 of 2026
- *David Calleb Otieno & others v Attorney General & others*, Petition No. E519 of 2024, [2025] KEHC 8557 (KLR)
- Income Tax Act (Cap. 470), First Schedule, paragraph 10
- Income Tax (Charitable Organisations and Donations Exemption) Rules, 2024, Legal Notice No. 105 of 2024
- Companies Act, 2015; Trustees (Perpetual Succession) Act (Cap. 164); Societies Act (Cap. 108); Community Groups Registration Act (Cap. 108A)

Need help registering or transitioning?

I can advise on the right structure, draft a compliant constitution and founding minutes, prepare and file your application with PBORA, and handle transition filings and annual compliance for existing NGOs.

Belinda Wakasa, Advocate of the High Court of Kenya · wakasabelinda@gmail.com