



LEGAL TAKE

— EMPLOYMENT · GUIDE

Executive Mobility: Moving Senior People into Kenya and Across Africa

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Investors and growing businesses need their senior people to move across borders quickly: to open a market, lead a subsidiary or attend a board meeting. Executive mobility is more than a visa. It is the sequence of immigration, tax, payroll and banking steps that decides when an executive can actually start work, and the compliance obligations that follow them once they arrive.

KEY POINTS

- In Kenya, the main routes are the Class D permit for employees, the Class G permit for investors and the Special Pass for short or interim assignments.
- Timing drives readiness: a permit leads to the Foreign National Certificate, then a KRA PIN, then payroll and banking. Delay at any step holds up the rest.
- Rules differ across African jurisdictions and change often. Plan each country on its own terms.

1. What executive mobility covers

Entry and work authorisation. Short business visits, work permits, intra-company transfers and permits for dependants.

Tax and social security. When an executive becomes tax resident, and whether their activities create a taxable presence for the employer.

Payroll and banking. Registering the executive for tax, running payroll and opening accounts, often in that order.

Governance from abroad. Who can sign, attend board meetings and exercise control in each jurisdiction.

Long-term status and exit. Renewals, permanent residence and what happens when the assignment ends.

2. The Kenyan routes

ROUTE	FOR	KEY REQUIREMENTS
Class D work permit	Employees with skills not readily available locally	An offer of employment, qualifications and, as part of localisation, a named Kenyan understudy who will be trained to take over the role. Renewals check that the understudy exists and is being trained.
Class G work permit	Investors in trade, business or consultancy	A minimum investment of USD 100,000 in the Kenyan business, which must be demonstrable, together with evidence that the business is active.
Special Pass	Short-term or project assignments, or work while a permit is processed	Issued for short periods and can be extended while the main application is pending, up to about six months.
Dependant's pass	Spouses and children of permit holders	Applied for alongside, or after, the principal permit. A dependant's pass does not authorise work.

Citizens of East African Community partner states are exempt from work permit fees. Permit fees are charged per year and revised from time to time, so confirm the current schedule before budgeting.

3. Sequencing the move

1 Apply early, through someone on the ground.

Applications are made on the eFNS online system and vetting typically takes around three months. Applications lodged from overseas can wait longer before vetting begins, so a reliable local contact matters.

2 Use a Special Pass to bridge the gap.

Where the executive must start before the permit is issued, a Special Pass can authorise interim work.

3 Obtain the Foreign National Certificate.

Once the permit is issued, the executive registers for the Foreign National Certificate (the "alien card"), which takes six to eight weeks.

4 Register for tax.

The certificate is needed for a KRA PIN, which in turn is needed for PAYE, income tax and most bank accounts.

5 Set up payroll and banking.

Some banks will open an account while the permit is pending, but may suspend it if the application stalls or is refused. Coordinate HR, finance and immigration so that pay is not delayed.

4. Tax and compliance once in post

Tax residence. An individual is resident in Kenya for a year if present for 183 days or more in that year, or for an average of more than 122 days in that year and the two before it. Residents are taxed on their employment income here.

Taxable presence for the employer. An executive who negotiates or concludes contracts in Kenya for a foreign company may create a permanent establishment, bringing part of the company's profits into Kenyan tax.

Shadow payroll. Where an executive stays on a foreign payroll, a Kenyan payroll may still be needed to account for PAYE and statutory deductions.

Renewals. Renewals now look for evidence that the business and the executive are active: tax filings, statutory contributions and, for Class D permits, progress with the understudy.

Permanent residence. After seven years on a permit, a foreign national may apply for permanent residence. It does not bring voting rights or the ability to own agricultural land, so it remains a compliance checkpoint rather than a full change of status.

5. Across Africa

Our October 2025 webinar on immigration and work mobility across Africa, led by Fidel Mwaki with Primerio International's in-country partners in Cameroon, Zambia, Botswana, Zimbabwe and South Africa, highlighted the same themes in every market: vetting and renewals take time, localisation and succession expectations are rising, and exchange controls, translations and legalisation of documents add steps in some jurisdictions. What works in Kenya may not work in Cameroon or Botswana.

6. Before you move anyone

A short pre-move review avoids most of the delays we see. We recommend working through the following at least three months before the executive is due to start.

PRE-MOVE CHECKLIST

- Decide the route: business visit, short assignment, long assignment or local hire.
- Confirm the employing entity, reporting lines and who will sign for the business locally.
- Gather certified and, where needed, translated and legalised academic, professional and police records.
- For a Class D permit, identify the Kenyan understudy and record the training plan.
- For a Class G permit, document the investment and the business's activity.
- Model the tax position for the executive and the employer, including any permanent establishment risk.
- Plan payroll, statutory registrations and banking around the expected permit and certificate dates.
- Prepare dependants' applications, schooling and housing in parallel.

PITFALLS TO PLAN AROUND

- Assuming the rules in one country apply in the next.
- Starting work on a business visit, which can lead to penalties and refusals later.
- Footprint creep: short visits that, added together, create tax residence or a taxable presence.
- Treating localisation as a formality, when renewals now test it.
- Leaving payroll and banking until after arrival.

TALK TO US

Every situation is different. This is where we get specific to yours.

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