

# Kenya

## A. Progress in the implementation of the minimum standard

Kenya has 15 tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Kenya signed the MLI in 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Kenya indicated has not listed its agreements with Germany, Korea and Zambia under the MLI, but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Germany and Korea. Korea has listed its agreement with Kenya under the MLI.

Kenya is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>95</sup>

## B. Conclusion

Korea has listed its agreement with Kenya under the MLI, which amounts to a request to implement the minimum standard.

Kenya has developed a plan for the implementation of the minimum standard in its agreement with Zambia. Kenya indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include that agreement.

## Recommendation

It is recommended that Kenya completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

## Summary of the jurisdiction response - Kenya

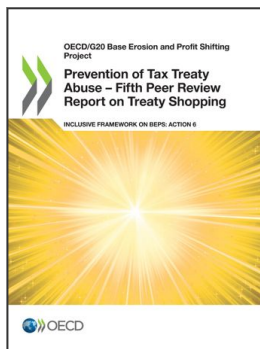
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Canada	No	Yes MLI	PPT
2	Denmark	No	Yes MLI	PPT+LOB
3	France	No	Yes MLI	
4	Germany	No	No	
5	India	No	Yes MLI	PPT+LOB
6	Norway	No	No	
7	Korea	No	No	

<sup>95</sup> For its agreements listed under the MLI, Kenya is implementing the preamble statement (Article 6 of the MLI) and the PPT combined with the LOB (Article 7 of the MLI).

8	Qatar	No	Yes MLI	PPT
9	Seychelles	No	Yes MLI	PPT
10	South Africa	No	Yes MLI	PPT
11	Sweden	No	Yes MLI	PPT
12	United Arab Emirates	No	Yes MLI	PPT
13	United Kingdom	No	Yes MLI	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Iran*	No
2	Zambia	Yes



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