

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.

Kenya signed the MLI in 2019 and has not listed its agreements with Germany, Korea and Zambia. These agreements will therefore not, at this stage, be modified by the MLI.

Kenya is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁰

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

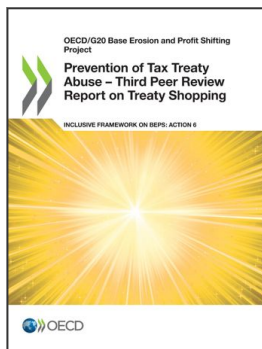
Kenya's listed agreements under the MLI will start to be compliant after Kenya's ratification of the MLI. Kenya is encouraged to ratify the MLI as soon as possible.

As mentioned above, Kenya has not listed its agreements with Germany, Korea and Zambia under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

Summary of the jurisdiction response - Kenya

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Canada	No	N/A	Yes	N/A	
2	Denmark	No	N/A	Yes	N/A	
3	France	No	N/A	Yes	N/A	
4	Germany	No	N/A	No	N/A	
5	India	No	N/A	Yes	N/A	
6	Iran*	No	N/A	No	N/A	
7	Korea	No	N/A	No	N/A	
8	Norway	No	N/A	Yes	N/A	
9	Qatar	No	N/A	Yes	N/A	
10	Seychelles	No	N/A	Yes	N/A	
11	South Africa	No	N/A	Yes	N/A	
12	Sweden	No	N/A	Yes	N/A	
13	United Arab Emirates	No	N/A	Yes	N/A	
14	United Kingdom	No	N/A	Yes	N/A	
15	Zambia	No	N/A	No	N/A	

⁸⁰ For its agreements listed under the MLI, Kenya is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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