



Double Taxation Agreements





























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Double taxation is a tax principle referring to income taxes paid twice on the same source of income. It can occur when income is taxed at both the corporate level and personal level; and in international trade or investment when the same income is taxed in two different countries. It mainly occurs because corporations are considered separate legal entities from their shareholders. As such, corporations pay taxes on their annual earnings, just like individuals. When corporations pay out dividends to shareholders, those dividend payments incur income-tax liabilities for the shareholders who receive them, even though the earnings that provided the cash to pay the dividends were already taxed at the corporate level.

Double taxation is often an unintended consequence of tax legislation. It is generally seen as a negative element of a tax system, and tax authorities attempt to avoid it whenever possible. A key method authorities use to address double taxation problem is through Double Taxation Agreements (DTAs). DTAs are international agreements between two countries to allocate taxing rights between the two countries that have negotiated the particular DTA. The purpose a DTA is to help the two countries to avoid double taxation. Kenya mainly uses DTAs to avoid double taxation at international level.

No.	Flag	Country	Status	Date of Signing	Date of Entry into Force	Agreement	Additional Information
1		Algeria	Under Consideration				
2		Belgium	Under Negotiation				
3		Botswana	Concluded (Not Signed)			Agreement Document	
4		Cameroon	Under Consideration				
5		Canada	In Force	27/04/1983	08/01/1987	Agreement Document	
6		China	Signed (Not In Force)	21/09/2017			
7		Denmark	In Force	13/12/1972	15/03/1973	Agreement Document	
8		Democratic Republic of Congo	Under Consideration				
9		East African Community	Signed (Not In Force)	30/11/2010		Agreement Document	
10		Egypt	Under Negotiation				
11		Ethiopia	Under Consideration				
12		France	In Force	04/12/2007	01/11/2010	Agreement Document	
13		Germany	In Force	17/05/1977	01/01/1980	Agreement Document	
14		Ghana	Under Consideration				
15		India				Agreement Document	Legal Notice
16		Iran	In Force	29/05/2012	13/07/2017	Agreement Document	
17		Ireland	Proposed			Agreement Document	
18		Italy	Signed (Not In Force)	03/03/2016			
19		Ivory Coast	Under Consideration				
20		Japan	Under Negotiation				
21		Jordan	Under Consideration				

No.	Flag	Country	Status	Date of Signing	Date of Entry into Force	Agreement	Additional Information
22		Korea	In Force	07/07/2014	03/04/2017	Agreement Document	
23		Kuwait	Signed (Not In Force)	12/11/2013		Agreement Document	
24		Macedonia	Under Consideration				
25		Malawi	Under Consideration				
26		Malaysia	Under Negotiation				
27		Mauritius	Signed (Not In Force)	07/05/2012		Agreement Document	
28		Mozambique	Under Consideration				
29		Netherlands	Signed (Not In Force)	22/07/2015		Agreement Document	
30		Nigeria	Concluded (Not Signed)				
31		Norway	In Force	13/12/1972	10/09/1973	Agreement Document	
32		Portugal	Concluded (Not Signed)		10/07/2018		
33		Qatar	In Force	23/04/2014	25/06/2015		
34		Russia	Under Consideration				
35		Saudi Arabia	Concluded (Not Signed)			Agreement Document	
36		Senegal	Under Consideration				
37		Seychelles	In Force	17/03/2014		Agreement Document	
38		Singapore	Concluded (Not Signed)				
39		South Africa	In Force	26/11/2010	01/01/2015	Agreement Document	
40		South Sudan	Under Consideration				
41		Spain	Under Negotiation				
42		Sudan	Under Consideration				
43		Sweden	In Force	28/06/1973	28/12/1973	Agreement Document	
44		Thailand	Concluded (Not Signed)				
45		Turkey	Concluded (Not Signed)			Agreement Document	
46		United Arab Emirates	In Force	21/11/2011	22/02/2017	Agreement Document	
47		United Kingdom	In Force	31/07/1973	30/07/1977	Agreement Document	
48		Zambia	In Force	27/08/1968	01/01/1964	Agreement Document	
49		Zimbabwe	Under Consideration				



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The screenshot shows a Facebook post from the page 'The National Treasury and Economic Planning', which has 27K followers. The post is dated 'on Tuesday' and contains the following text: 'CS Hon. FCPA John Mbadi today held a consultative meeting with Meru Governor Isaac Mutuma M'ethingia. The Governor was accompanied by senior Meru County officials. The meeting, also attended by Controller of'

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