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## | MEDIA RELEASE

# Singapore and Kenya Sign New Avoidance of Double Taxation Agreement

 24 Sep 2024

1. Singapore and Kenya signed a new Agreement between the Government of the Republic of Singapore and the Government of the Republic of Kenya for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance (“DTA”) on 23 September 2024. This new DTA replaces the earlier agreement signed on 12 June 2018.
2. The DTA was signed in New York by Dr. Vivian Balakrishnan, Minister for Foreign Affairs, Republic of Singapore, and Hon. Dr. Musalia Mudavadi, EGH, Prime Cabinet Secretary and Cabinet Secretary for Foreign and Diaspora Affairs, Republic of Kenya.
3. The DTA clarifies the taxing rights of both countries on all forms of income flows arising from cross-border business activities, and addresses the double taxation of such income. This will lower barriers to cross-border investment and boost trade and economic flows between the two countries. Key terms of the DTA can be found in the Annex.
4. The full text of the DTA is available on the Inland Revenue Authority of Singapore’s website [here](#). The DTA will enter into force after ratification by both countries.

## MINISTRY OF FINANCE

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### Annex: Summary of key terms in the Singapore-Kenya DTA

Article in the DTA	Key terms in the DTA
Article 5, Permanent Establishment	<ul style="list-style-type: none"> <li>- Period tests as follows, beyond which residents of a contracting state could trigger a taxable presence in the other contracting state: <ul style="list-style-type: none"> <li>- Period test of 6 months for construction-related activities</li> <li>- Period test of 183 days in any 12-month period for the furnishing of services</li> <li>- Period test of 91 days in any 12-month period for activities that consist of or connected with the exploration for or exploitation of natural resources</li> <li>- Period test of 91 days in any 12-month period for an installation or structure used in the exploration for natural resources</li> </ul> </li> </ul>
Article 10, Dividends	<ul style="list-style-type: none"> <li>- 8% withholding tax rate</li> <li>- Government exemption</li> </ul>

Article in the DTA	Key terms in the DTA
Article 11, Interest	<ul style="list-style-type: none"> <li>- 10% withholding tax rate</li> <li>- Government exemption</li> </ul>
Article 12, Royalties	<ul style="list-style-type: none"> <li>- 10% withholding tax rate</li> </ul>
Article 13, Technical Fees	<ul style="list-style-type: none"> <li>- 10% withholding tax rate</li> </ul>

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Last updated 24 September 2024