



APA & MAP Country Guide 2019 – Kenya

CONNECTING THE DOTS OF INTERNATIONAL TAX CONTROVERSY



Kenya

APA Program

KEY FEATURES	
Competent authority	The International Tax Office at the Kenya Revenue Authority
Relevant provisions	Kenya does not have a legal framework that provides for APAs.
Types of APAs available	No specific guidance.
Acceptance criteria	No specific guidance.
Key timing requests, deadlines	No specific guidance.
APA term limits	No specific guidance.
Filing fee	No specific guidance.
Rollback availability	No specific guidance.
Collateral issues	No specific guidance.

PRE-FILING REQUIREMENTS	
Overview	No specific guidance.
Anonymous pre-filing availability	No specific guidance.

APPLICATION REQUIREMENTS

Content of application	No specific guidance.
Language	No specific guidance
SME provisions	No specific guidance.

OTHER PROCEDURAL CONSIDERATIONS

General	No specific guidance.
Monitoring & compliance	No specific guidance
Renewal procedure	No specific guidance.

MAP Program

KEY FEATURES

Competent authority	The International Tax Office at the Kenya Revenue Authority.
Relevant provisions	There are no specific provisions for MAP in domestic law. Taxpayers must rely on the provisions contained in the respective DTTs.
Acceptance criteria	No specific local guidelines. Acceptance criteria is based on the provisions of the DTTs.
Key timing requests, deadlines	No specific local guidelines. Deadlines are based on the provisions of the DTTs.

APPLICATION REQUIREMENTS

Content of application	No specific guidance.
Language	No specific guidance

OTHER PROCEDURAL CONSIDERATIONS

Interaction with domestic proceedings	No specific guidance.
Arbitration	No specific guidance

STATISTICS

APA	There are no APA statistics publicly available.
MAP	There are no APA statistics publicly available.

Double Taxation Treaty Network

The following treaties include MAP provisions which are the basis for bilateral and multilateral APA negotiations:

Canada	Iran ^{(IV), (VI)}	Sweden
Denmark ^(VI)	Norway ^(VI)	United Arab Emirates ^(IV)
France	Qatar ^{(IV), (VI)}	United Kingdom
Germany ^(VI)	Republic of Korea ^{(IV), (VI)}	Zambia
India ^(VI)	South Africa ^{(IV), (VI)}	

Notes

- i. denotes treaties with MAP arbitration provisions. (I* denotes treaties to which MAP arbitration provisions under the MLI apply)
- ii. denotes treaties with the USSR that remain applicable until a separate tax treaty is concluded.
- iii. denotes treaties between the countries' representative office in Taipei and the Taipei Economic and Cultural Office in the relevant country.
- iv. denotes treaties that became effective within the last five years.
- v. denotes treaties that are awaiting ratification.
- vi. denotes MAP provisions identical to para 3, art 25 of the OECD Model Convention with respect to Taxes on Income and on Capital.
- vii. arbitration is to be conducted under the statutes of the ECJ.
- viii. arbitration is to be conducted under the statutes of the ICJ.

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