

DTA Country	Date of entry into force	Dividends %	Interests %	Royalties %	Professional and Management Fees %
Canada	1987	15	15	15	15
Denmark	1973	20	20	20	20
France	2010	10	12	10	0
Germany	1980	15	15	15	15
India	2017	10	10	10	10
Iran	2017	5	10	10	0
Norway	1973	15	20	20	20
Qatar	2015	10	10	10	0
Seychelles	2014	5	10	10	10
South Africa	2015	10	10	10	0
South Korea	2017	10	12	10	0
Sweden	1973	15	15	20	20
UAE	2017	5	10	10	0
United Kingdom	1977	15	15	15	12.5
Zambia	1964	0	0	0	0

Kenya's Double Tax Treaty Network

Double taxation arises when two or more tax jurisdictions seek to impose tax on the same income or capital of a person, whether an individual or a legal entity. This typically occurs in cross-border scenarios where income is derived in one country (the source jurisdiction) and received in another (the residence jurisdiction). To address this, countries enter into Double Tax Agreements (DTAs) also known as Double Tax Treaties (DTTs) which are bilateral agreements that allocate taxing rights and mitigate instances of double taxation.

As at the date of this opinion, Kenya has ratified and brought into force Double Tax Agreements with Canada, Denmark, France, Germany, Iran, Korea, Norway, Qatar, Seychelles, South Africa, Sweden, United Arab Emirates, United Kingdom and Zambia

In addition, Kenya has signed but not yet brought into force DTAs with the following jurisdictions the Republic of Seychelles, the Republic of Mauritius, the Republic of Italy, the State of Kuwait, the People's Republic of China, East African Community member states, the Portuguese Republic, the Republic of Singapore and the Kingdom of the Netherlands

The table below sets out the list of countries with which Kenya has active Double Tax Agreements, including applicable withholding tax rates for dividends, interest, royalties, and other passive income streams. These rates generally prevail over domestic tax rates, subject to the taxpayer meeting treaty eligibility conditions, including beneficial ownership and residency as defined under the respective DTA.