**MLI Modifications: Kenya-Qatar**

*Editor’s Note: This summary is based on the MLI positions submitted to the Depositary upon the deposit of the ratification instruments by Kenya and Qatar, and does not constitute business, legal, tax, or other professional advice or services. It is intended only to provide a general guide*. *In applying the MLI provisions to this treaty, researchers should ensure they review other relevant MLI sources. Please see the Bloomberg Tax* [*MLI Watch*](https://www.bloomberglaw.com/product/tax/page/MLI_watch) *page for further research.*

**Date this Agreement is Modified by the MLI (Enters into Force):** May 1, 2025

**MLI instrument of ratification deposited (Kenya):** January 8, 2025

**MLI instrument of ratification deposited (Qatar):** December 23, 2019

**MLI effective date, withholding taxes (Kenya and Qatar):** January 1, 2026

**MLI effective date, all other taxes (Kenya and Qatar):** November 1, 2025

**Purpose of a Covered Tax Agreement (MLI Article 6)**

According to MLI Art. 6(2), to meet the minimum standard, the text of MLI Art. 6(1), indicating the intent to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty shopping arrangements, replaces the notified preamble language of this Agreement. The optional preamble language of MLI Art. 6(3) does not apply.

**Prevention of Treaty Abuse (MLI Article 7)**

According to MLI Art. 7(2), to meet the minimum standard, the Principal Purpose Test (PPT) provision of MLI Art. 7(1) that denies benefits that would otherwise be provided where the principal purpose or one of the principal purposes of any arrangement or transaction was to obtain those benefits, replaces Art. 28 of this Agreement. The PPT may also apply to other provisions of this Agreement according to its terms. The optional additional language of MLI Art. 7(4) does not apply. The Simplified Limitation on Benefits Provision (S-LOB) does not apply.

**Mutual Agreement Procedure (MLI Article 16)**

The following provision of this Agreement related to dispute resolution is modified to meet the minimum standard:

* The second sentence of MLI Art. 16(2), providing that any agreement be implemented notwithstanding any time limits in the domestic law of either jurisdiction, is added to this Agreement.

The first sentence of MLI Art. 16(1), providing that a person may present a case to the competent authority of either jurisdiction does not apply as Kenya intends to meet the minimum standards through other measures. The remaining provisions of this Agreement relating to dispute resolution are retained as they are considered consistent in content with the provisions of MLI Art. 16(1)(second sentence), MLI Art. 16(2)(first sentence) and MLI Art. 16(3), and meet the minimum standard.

According to MLI Art. 35(4), the mutual agreement procedure provisions of MLI Art. 16 have effect for cases presented to the competent authority on or after May 1, 2025, except for cases that were not eligible to be presented as of that date, without regard to the taxable period to which the case relates.