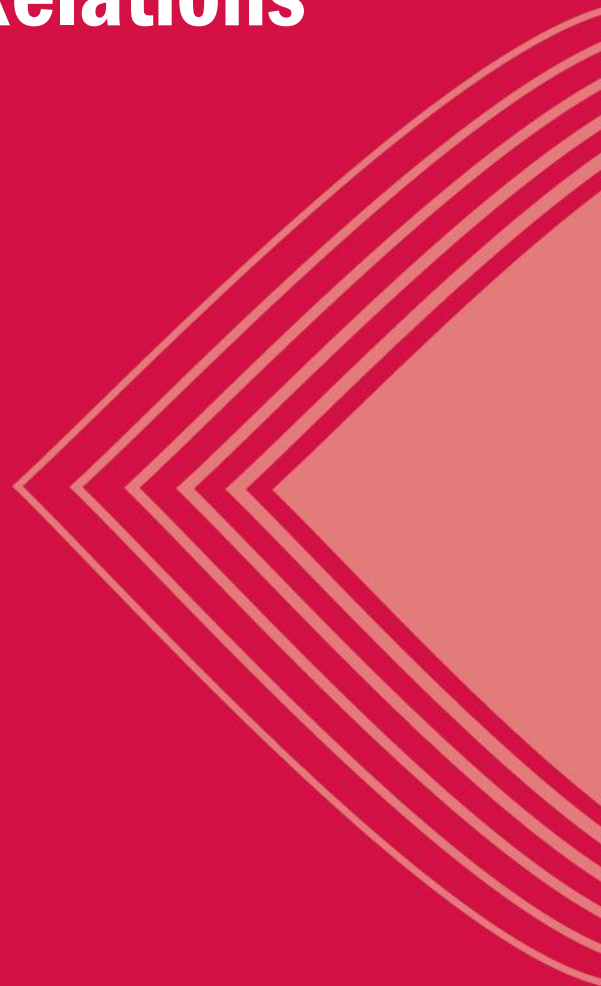




—AAA—  
GLOBAL SERVICES

# Mauritius-Kenya: Consolidation of Trade and International Relations





Mauritius had the pleasure of welcoming the President of the Republic of Kenya, Mr. Uhuru Muigai Kenyatta, on a 4-day state visit in Mauritius between the 9<sup>th</sup> and 12<sup>th</sup> April. The purpose of the visit was to further strengthen the economic relations between Mauritius and Kenya. 6 agreements were signed during the President's visit, namely:

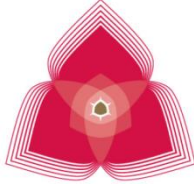
- A new Double Taxation Avoidance Agreement (“DTAA”);
- An Investment Promotion and Protection Agreement;
- A Memorandum of Understanding (MoU) on Cooperation for Development of Special Economic Zones and Export Processing Zone in Kenya;
- An MoU in the field of Tourism;
- An MoU in the field of Higher Education and Scientific Research; and
- An MoU in the field of Arts and Culture.

While a DTAA had been signed between the 2 countries in May 2012 (the “First DTAA”), and ratified in Kenya on 23<sup>rd</sup> May 2014, the High Court of Kenya nullified the First DTAA on 15 May 2019. As per the Kenyan Statutory Instruments Act, 2013, a statutory instrument must be tabled before the National Assembly within seven days after its publication for it to take effect. Further to a petition by non-profit organisation Tax Justice Network-Africa, The High Court of Kenya observed that since the First DTAA was not tabled as prescribed, it ceases to have effect and becomes void.

The new DTAA will now need to be ratified by the respective countries and the relevant administrative procedures followed before coming into force. It can be expected that the coming into force of the new DTAA shall further boost trade and investment between the two countries.



## Contact Us



AAA  
GLOBAL SERVICES

1st Floor, The Exchange  
18 Cybercity  
Ebene  
Mauritius

T: +230 454 3200  
F: +230 454 3202  
E: [headoffice@aaa.com.mu](mailto:headoffice@aaa.com.mu)  
W: [aaa.com.mu](http://aaa.com.mu)

## Disclaimer

*This document is for reference purposes only and no reader should act on the basis of any statement contained herein without seeking professional advice. AAA Global Services Ltd and its officers expressly disclaim all and any liability to any person who has read this document, or otherwise, in respect of anything, and of consequences of anything done, or omitted to be done by any such person in reliance upon the contents of this document.*