

KENYA PRESENTATION

7TH APRIL 2017





General Observations on MNES





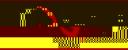
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Challenges

- Effective Transfer pricing (TP) Legislation
- Availability of information
- Lack of comparable data
- Lack of technical capacity to deal with TP Knowledge and numbers
- Availability of resources for testing benchmarking

Solutions to the challenges

- Strengthen TP legislation including rules UN guidelines on TP
- Proper risk identification and analysis
- Exchange of information for tax purposes
- Benchmarking data tools, local and int.
- Capacity building through training and workshops – UN workshops
- Invest in benchmarking tools







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