

Zambia

A. Progress in the implementation of the minimum standard

Zambia has 23 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Switzerland complies with the minimum standard. Zambia has not signed the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Zambia.

Summary of the jurisdiction response – Zambia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Botswana	No	N/A	No	N/A	
2	Canada	No	N/A	No	N/A	
3	China (People's Republic of)	No	N/A	No	N/A	
4	Denmark	No	N/A	No	N/A	
5	Finland	No	N/A	No	N/A	
6	France	No	N/A	No	N/A	
7	Germany	No	N/A	No	N/A	
8	India	No	N/A	No	N/A	
9	Ireland	No	N/A	No	N/A	
10	Italy	No	N/A	No	N/A	
11	Japan	No	N/A	No	N/A	
12	Kenya	No	N/A	No	N/A	
13	Mauritius	No	N/A	No	N/A	
14	Netherlands	No	N/A	No	N/A	
15	Norway	No	N/A	No	N/A	
16	Romania	No	N/A	No	N/A	
17	Seychelles	No	N/A	No	N/A	
18	South Africa	No	N/A	No	N/A	
19	Sweden	No	N/A	No	N/A	
20	Switzerland	Yes	PPT alone	No	N/A	
21	Tanzania	No	N/A	No	N/A	
22	Uganda*	No	N/A	No	N/A	
23	United Kingdom	No	N/A	No	N/A	

Notes

¹ For all of its agreements listed under the MLI, Andorra is implementing the preamble statement (Article 6 of the MLI). For five of its agreements listed under the MLI, Andorra is implementing the PPT (Article 7 of the MLI). Andorra made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) with respect to agreements which already contain a PPT. Two of Andorra's agreements are within the scope of this reservation

² In total, Antigua and Barbuda identified 12 "agreements" in its List of Tax agreements: two bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

³ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

⁴ For 15 of its agreements listed under the MLI, Argentina is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Two of Argentina's agreements, the agreements with Chile and Mexico, are within the scope of reservations made by Argentina pursuant to Article 6(4) and Article 7(15)(b) of the MLI. Argentina also opted for the simplified LOB under Article 7(6) of the MLI.

⁵ For its agreements listed under the MLI, Armenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Armenia also opted for the simplified LOB under Article 7(6) of the MLI.

⁶ A new agreement with Israel entered into force in December 2019 and also complies with the minimum standard.

⁷ The agreement with Germany, already compliant with the minimum standard, has not been listed under the MLI.

⁸ For its agreements listed under the MLI, Australia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹ For its agreements listed under the MLI, Austria is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁰ Austria made a reservation under Article 35(3) of the MLI (Entry into Effect).

¹¹ In total, Barbados identified 40 "agreements" in its List of Tax agreements: 30 bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

¹² In total, Barbados listed 33 agreements under the MLI, three of which (the agreements with Ghana*, Rwanda* and the Slovak Republic) are not yet in force. Barbados also listed the CARICOM Agreement.

¹³ For its agreements listed under the MLI, Barbados is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁴ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

¹⁵ In total, Belgium listed 99 agreements under the MLI, nine of which (the agreements with Botswana, the Isle of Man, Macau (China), Oman, Qatar, and Uganda* and the new agreements with Moldova*, Russia and Tajikistan*) are not yet in force.

¹⁶ For its agreements listed under the MLI, Belgium is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁷ In total, Belize identified 13 "agreements" in its List of Tax agreements: 10 bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

¹⁸ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

¹⁹ Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Benin identified nine "agreements" in its List of Tax agreements: two bilateral agreements and the UEMOA.

²⁰ For 65 of its agreements listed under the MLI, Bulgaria is implementing the preamble statement (Article 6 of the MLI). For its 66 agreements listed under the MLI, Bulgaria is implementing the PPT (Article 7 of the MLI). Bulgaria also opted for the simplified LOB under Article 7(6) of the MLI. Bulgaria made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements, which already contain the relevant preamble language. One of Bulgaria's agreements, the agreement with Romania, is within the scope of this reservation.

²¹ Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Burkina Faso identified nine "agreements" in its List of Tax agreements: two bilateral agreements and the UEMOA concluded with seven of its treaty partners.

²² In total, Burkina Faso listed three agreements under the MLI, one of which (the agreement with the Morocco) is not yet in force.

²³ For its agreements listed under the MLI, Burkina Faso is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

²⁴ In total, Cameroon listed five agreements under the MLI, one of which (the agreement with Morocco) is not yet in force

²⁵ For its agreements listed under the MLI, Cameroon is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

²⁶ For its agreements listed under the MLI, Canada is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Canada also expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation.

²⁷ This is an Arrangement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income between the Canadian Trade Office in Taipei and the Taipei Economic and Cultural Office in Canada.

²⁸ In total, Chile listed 34 agreements under the MLI, one of which (the agreement with the United States) is not yet in force. The agreements with Argentina, China, Italy, Japan and Uruguay are already compliant and were listed under the MLI.

²⁹ For 28 of its agreements listed under the MLI, Chile is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Chile also opted for the simplified LOB under Article 7(6) of the MLI and expressed a statement that while Chile accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. Chile made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements, which already contain the relevant preamble language. Chile also made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Five of Chile's agreements are within the scope of these reservations.

³⁰ In total, China listed 101 agreements under the MLI, one of which (the agreement with Uganda*) is not yet in force.

³¹ For its agreements listed under the MLI, China is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

³² The Decision of the Commission of the Andean Community 578 on the regime for the avoidance of double taxation and the prevention of fiscal evasion, adopted on 4 May 2004. The current members of the Andean Community are Bolivia*, Colombia, Ecuador* and Peru. In total, Colombia identified 12 "agreements" in its List of Tax agreements: nine bilateral agreements and the Andean Community Agreement.

³³ In total, Colombia listed 10 agreements under the MLI, one of which (the agreement with France) is not yet in force.

³⁴ For its agreements listed under the MLI, Colombia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Colombia also opted for the simplified LOB under Article 7(6) of the MLI.

³⁵ Bolivia* and Ecuador* are not members of the BEPS Inclusive Framework.

³⁶ Colombia and Switzerland are finalising an Amending Protocol expected for signature during the summer of 2019. The Protocol adopts the preamble statement and the PPT.

³⁷ For its agreements listed under the MLI, Costa Rica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

³⁸ Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Côte d'Ivoire identified 18 "agreements" in its List of Tax agreements: 11 bilateral agreements and the UEMOA.

³⁹ In total, Cote d'Ivoire listed 11 agreements under the MLI, one of which (the agreement with Turkey) is not yet in force. The UEMOA has not been listed under the MLI, as it is a regulation of the West African Economic and Monetary Union.

⁴⁰ For its agreements listed under the MLI, Côte d'Ivoire is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Côte d'Ivoire also opted for the asymmetrical application of the simplified LOB under Article 7(7)(b) of the MLI.

⁴¹ For its agreements listed under the MLI, Croatia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). This number appears in the Croatian MLI position to be filed after 30 June 2019.

⁴² For its agreements listed under the MLI, Curacao is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁴³ The Czech Republic continues to apply the treaty with former Serbia & Montenegro to both Serbia and Montenegro*.

⁴⁴ For its agreements provisionally listed under the MLI, the Czech Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁴⁵ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Denmark identified 73 "agreements" in its List of Tax agreements: 69 bilateral agreements and the Nordic Convention concluded with four of its treaty partners.

⁴⁶ For its agreements listed under the MLI, Denmark is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Denmark has also accepted to implement a simplified LOB in agreements concluded with partners that opted in for the simplified LOB (Article 7(7)(a) of the MLI).

⁴⁷ In total, Dominica identified 12 "agreements" in its List of Tax agreements: two bilateral agreements and the CARICOM Agreement.

⁴⁸ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

⁴⁹ For its agreements listed under the MLI, Egypt is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁵⁰ In total, Estonia listed 58 agreements under the MLI, two of which (the agreements with Morocco and Russia) are not yet in force.

⁵¹ For its agreements listed under the MLI, Estonia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁵² See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, the Faroe Islands identified eight "agreements" in its List of Tax agreements: three bilateral agreements and the Nordic Convention.

⁵³ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Finland identified 77 "agreements" in its List of Tax agreements: 72 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

⁵⁴ In total, Finland listed 70 agreements under the MLI, one of which (the agreement with Portugal) is not yet in force.

⁵⁵ For its agreements listed under the MLI, Finland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁵⁶ In total, France listed 91 agreements under the MLI, one of which (the agreement with Colombia) is not yet in force.

⁵⁷ For its agreements listed under the MLI, France is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁵⁸ For its agreements listed under the MLI, Gabon is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁵⁹ For its agreements listed under the MLI, Georgia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁶⁰ One of the agreements listed by Germany under the MLI, the agreement with Japan, is already compliant with the minimum standard (inclusion of the preamble statement and the PPT combined with the LOB).

⁶¹ For its 35 agreements listed under the MLI, Germany is implementing the preamble statement (Article 6 of the MLI). For 31 of its agreements listed under the MLI, Germany is implementing the PPT (Paragraph 1 of Article 7 of the MLI). Germany made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) with respect to agreements which already contain a PPT. Four of Germany's agreements are within the scope of this reservation.

⁶² For its agreements listed under the MLI, Greece is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Greece also opted for the simplified LOB under Article 7(7)(b) of the MLI.

⁶³ In total, Grenada identified 13 "agreements" in its List of Tax agreements: three bilateral agreements and the CARICOM Agreement.

⁶⁴ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

⁶⁵ For its agreements listed under the MLI, Guernsey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁶⁶ The agreement with Belarus*, which is already compliant, is also listed under the MLI.

⁶⁷ For 35 of its agreements listed under the MLI, Hong Kong is implementing the preamble statement (Article 6 of the MLI). For 34 of its agreements listed under the MLI, Hong Kong is implementing the PPT (Article 7 of the MLI). Hong Kong made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements, which already contain the relevant preamble language. One of Hong Kong's agreements is within the scope of this reservation. Hong Kong made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements, which already contain a PPT. Two of Hong Kong's agreements are within the scope of this reservation.

⁶⁸ For its agreements listed under the MLI, Hungary is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁶⁹ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Iceland identified 45 "agreements" in its List of Tax agreements: 40 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

⁷⁰ For its agreements listed under the MLI, Iceland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Iceland has also accepted to implement a simplified LOB in agreements concluded with partners that opted in for the simplified LOB under Article 7(7)(a) of the MLI.

⁷¹ For its agreements listed under the MLI, India is implementing the preamble statement (Article 6 of the MLI), the PPT (Article 7 of the MLI) and the simplified LOB (Article 7(6) of the MLI).

⁷² Indonesia listed 47 tax agreements in a revised provisional MLI Position submitted to the Secretariat on 15 February 2019.

⁷³ For its agreements listed under the MLI, Indonesia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁷⁴ In total, Ireland listed 71 agreements under the MLI, one of which (the agreement with Ghana*) is not yet in force.

⁷⁵ For its agreements listed under the MLI, Ireland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁷⁶ For its agreements listed under the MLI, the Isle of Man is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁷⁷ In total, Israel listed 53 agreements under the MLI, one of which (the agreement with North Macedonia) is not yet in force.

⁷⁸ For its agreements listed under the MLI, Israel is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁷⁹ In total, Italy listed 84 agreements under the MLI, three of which (the agreements with Gabon, Kenya and Mongolia) are not yet in force and one of which is terminated (the former agreement with Romania). The figures presented here are still provisional. The final figures will be available following the approval of the MLI by the Parliament.

⁸⁰ For its 80 agreements listed under the MLI, Italy is implementing the preamble statement (Article 6 of the MLI). For 67 of its agreements listed under the MLI, Italy is implementing the PPT (Article 7 of the MLI). Thirteen of Italy's agreements, the agreements with Azerbaijan*, Estonia, Hong Kong, Iceland, Kazakhstan, Kuwait*, Latvia, Lebanon*, Lithuania, Mongolia, Qatar, San Marino and Saudi Arabia, are within the scope of a reservation made by Italy under Article 7(15)(b) of the MLI. Italy made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements, which already contain a PPT.

⁸¹ In total, Jamaica identified 23 "agreements" in its List of Tax agreements: 13 bilateral agreements and the CARICOM Agreement.

⁸² For its agreements listed under the MLI, Jamaica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Jamaica has opted for the simplified LOB under Article 7(7)(a) of the MLI.

⁸³ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

⁸⁴ The agreement with Germany which is already compliant was also listed under the MLI.

⁸⁵ For 38 of its agreements listed under the MLI, Japan is implementing the preamble statement (Article 6 of the MLI). For 38 of its agreements listed under the MLI, Japan is implementing the PPT (Article 7 of the MLI). Japan made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements, which already contain the relevant preamble language. One of Japan's agreements is within the scope of this reservation.

⁸⁶ For its agreements listed under the MLI, Jersey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁸⁷ For its agreements listed under the MLI, Kazakhstan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Kazakhstan also opted for the simplified LOB pursuant to Article 7(6) of the MLI.

⁸⁸ For its agreements listed under the MLI, Korea is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁸⁹ For its agreements listed under the MLI, Latvia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹⁰ For its agreements listed under the MLI, Liechtenstein is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹¹ For its agreements listed under the MLI, Lithuania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹² For its agreements listed under the MLI, Luxembourg is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹³ In total, Malaysia listed 73 agreements under the MLI, one of which (the agreement with Senegal) is not yet in force.

⁹⁴ For its agreements listed under the MLI, Malaysia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹⁵ In total, Malta listed 73 agreements under the MLI, one of which (the agreement with Curacao) is not yet in force.

⁹⁶ For its agreements listed under the MLI, Malta is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁹⁷ Malta chose to replace, under Article 35(3) of the MLI, the reference to "taxable periods beginning on or after the expiration of a period" with a reference to "taxable periods beginning on or after 1 January of the next calendar year beginning on or after the expiration of a period" for the purposes of its own application of Article 35(1)(b) and (5)(b).

⁹⁸ Mauritius listed 41 tax agreements in a revised provisional MLI position.

⁹⁹ For its agreements listed under the MLI, Mauritius is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Mauritius stated that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

¹⁰⁰ In total, Mexico listed 61 agreements under the MLI, one of which (the agreement with Guatemala*) is not yet in force. The agreements with Argentina, Philippines* and Spain which are already compliant were listed under the MLI.

¹⁰¹ For 57 of its agreements listed under the MLI, Mexico is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Mexico also opted for the simplified LOB under Article 7(6) of the MLI. Mexico made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language and a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT Three of Mexico's agreements are within the scope of the reservations.

¹⁰² The agreement with Liechtenstein, already compliant with the minimum standard, was not listed under the MLI.

¹⁰³ For its agreements listed under the MLI, Monaco is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁰⁴ In total, Morocco identified 56 "agreements" in its List of Tax agreements: 52 bilateral agreements and the Arab Maghreb Union Income Tax Agreement concluded with four of its treaty partners.

¹⁰⁵ In total, Morocco listed 76 agreements under the MLI, 23 of which (the agreements with Albania*, Azerbaijan*, Bangladesh*, Burkina Faso, Cameroon, Democratic Republic of the Congo, Estonia, Ethiopia*, Ghana*, Guinea-Bissau*, Iran*, Lithuania, Madagascar*, Mauritius, Rwanda*, Sao Tome and Principe*, Saudi Arabia, Serbia, Slovenia, South Sudan*, Yemen* and Zambia, and the new agreements with Qatar) are not yet in force.

¹⁰⁶ For its agreements listed under the MLI, Morocco is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁰⁷ For its agreements listed under the MLI, the Netherlands is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Netherlands' agreements with Aruba, Curacao and Sint Maarten* are not listed under the MLI as they are arrangements governed by the domestic law of the Kingdom of the Netherlands.

¹⁰⁸ The agreements with Ghana* and Uzbekistan* are subject to a bilateral complying instrument and listed under the MLI.

¹⁰⁹ For its agreements listed under the MLI, New Zealand is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹¹⁰ For its agreements listed under the MLI, Nigeria is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹¹¹ North Macedonia signed the agreement with the former Federal Republic of Yugoslavia.

¹¹² North Macedonia signed the agreement with the former Federal Republic of Yugoslavia.

¹¹³ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Norway identified 88 "agreements" in its List of Tax agreements: 83 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

¹¹⁴ For its agreements listed under the MLI, Norway is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Norway stated that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. Norway has also accepted to implement a simplified LOB in agreements concluded with partners that opted in for the simplified LOB under Article 7(7)(a) of the MLI.

¹¹⁵ For its agreements listed under the MLI, Pakistan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹¹⁶ For its agreements listed under the MLI, Panama is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹¹⁷ The Decision of the Commission of the Andean Community 578 on the regime for the avoidance of double taxation and the prevention of fiscal evasion, adopted on 4 May 2004. The current members of the Andean Community are Bolivia*, Colombia, Ecuador* and Peru. In total, Peru identified 10 "agreements" in its List of Tax agreements: seven bilateral agreements and the Andean Community (Decision 578).

¹¹⁸ For its agreements listed under the MLI, Peru is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Peru also expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

¹¹⁹ In total, Poland listed 78 agreements under the MLI, one of which (the new agreement with Malaysia) is not yet in force. Another listed agreement (the new agreement with Sri Lanka) entered into force on 14 June 2019.

¹²⁰ For its agreements listed under the MLI, Poland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Poland expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

¹²¹ In total, Portugal listed 79 agreements under the MLI, two of which (the agreements with Timor Leste* and with Finland) are not yet in force.

¹²² For its agreements listed under the MLI, Portugal is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹²³ In total, Qatar listed 84 agreements under the MLI in its provisional MLI Position, seven of which (the agreements with Belgium, Eritrea*, Ethiopia*, Gambia*, Mauritania* and Paraguay, and the new agreement with Morocco) are not yet in force and one which has been terminated (the previous agreement with Turkey).

¹²⁴ For its agreements listed under the MLI, Qatar is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹²⁵ In total, Romania listed 91 agreements under the MLI, two of which (the former agreements with China and Italy) are terminated and one of which has been replaced (the agreement concluded by the Socialist Federal Republic of Yugoslavia*). New DTCs with China and Italy entered into force in 2018 and the DTC with Bosnia and Herzegovina entered into force in 2019. The old DTCs with those states will be removed from the notification list regarding the agreements covered by the MLI.

¹²⁶ For its agreements listed under the MLI, Romania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹²⁷ In total, the Russian Federation listed 71 agreements under the MLI, one of which (the new agreement with Belgium) is not yet in force.

¹²⁸ For its agreements listed under the MLI, the Russian Federation is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Russian Federation also opted for the simplified LOB under Article 7(6) of the MLI.

¹²⁹ In total, Saint Kitts and Nevis identified 14 "agreements" in its List of Tax agreements: four bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

¹³⁰ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

¹³¹ In total, Saint Lucia identified 11 "agreements" in its List of Tax agreements: one bilateral agreement and the CARICOM agreement concluded with ten of its treaty partners.

¹³² Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

¹³³ In total, Saint Vincent and the Grenadines identified 11 "agreements" in its List of Tax agreements: one bilateral agreement and the CARICOM agreement concluded with ten of its treaty partners.

¹³⁴ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

¹³⁵ In total, San Marino listed 22 agreements under the MLI, one of which (the agreement with the United Arab Emirates) is not yet in force.

¹³⁶ For its agreements listed under the MLI, San Marino is implementing the preamble statement (Article 6 of the MLI). For 18 of its agreements listed under the MLI, San Marino is implementing the PPT (Article 7 of the MLI). San Marino made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Three of San Marino's agreements are within the scope of this reservation.

¹³⁷ In total, Saudi Arabia listed 53 agreements under the MLI, three of which (the agreements with Gabon, Morocco and Switzerland) are not yet in force.

¹³⁸ For its agreements listed under the MLI, Saudi Arabia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹³⁹ Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Senegal identified 25 "agreements" in its List of Tax agreements: 18 bilateral agreements and the UEMOA with seven partners.

¹⁴⁰ For its agreements listed under the MLI, Senegal is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Senegal also opted for the simplified LOB under Article 7(6) of the MLI and stated that, while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

¹⁴¹ In total, Serbia listed 64 agreements under the MLI, five of which (the agreements with Ghana*, Guinea*, Morocco*, Palestine* and Zimbabwe*) are not yet in force. The agreement with Malaysia, also listed under the MLI, has been terminated.

¹⁴² For its agreements listed under the MLI, Serbia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁴³ For its agreements listed under the MLI, the Seychelles is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Seychelles expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

¹⁴⁴ In total, Singapore listed 86 agreements under the MLI, two of which (the agreement with Kenya and Tunisia) are not yet in force.

¹⁴⁵ For its agreements listed under the MLI, Singapore is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁴⁶ For its agreements listed under the MLI, the Slovak Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Slovak Republic also opted for the simplified LOB under Article 7(6) of the MLI.

¹⁴⁷ In total, Slovenia listed 57 agreements under the MLI, two of which (the agreements with Egypt and Morocco) are not yet in force.

¹⁴⁸ For its agreements listed under the MLI, Slovenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁴⁹ For its agreements listed under the MLI, South Africa is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁵⁰ In total, Spain listed 89 agreements under the MLI, three of which (the agreements with Azerbaijan*, Belarus* and Cabo Verde) are not yet in force. The agreement with Mexico, which is already compliant, was also listed under the MLI. The agreement with Romania is subject to a bilateral complying instrument and listed under the MLI.

¹⁵¹ For 87 of its agreements listed under the MLI, Spain is implementing the preamble statement (Article 6 of the MLI). For 86 of its agreements listed under the MLI, Spain is implementing the PPT (Article 7 of the MLI). Spain made a reservation pursuant to Article 6(4) and Article 7(15)(b) of the MLI and three of Spain's agreements are within the scope of this reservation (the agreements with Andorra, Mexico and Romania).

¹⁵² See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, 2008 and 2018). In total, Sweden identified 85 "agreements" in its List of Tax agreements: 80 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

¹⁵³ For its agreements listed under the MLI, Sweden is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁵⁴ For its agreements listed under the MLI, Switzerland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁵⁵ Each of them has been contacted with a proposal for a protocol amending the tax agreement and corresponding negotiations have been suggested.

¹⁵⁶ In total, Trinidad and Tobago identified 26 "agreements" in its List of Tax agreements: 16 bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

¹⁵⁷ Revisions to the CARICOM Agreement requires an agreement from its eleven treaty partners.

¹⁵⁸ In total, Tunisia identified 58 "agreements" in its List of Tax agreements: 54 bilateral agreements and the Arab Maghreb Union Income Tax Agreement concluded with four of its treaty partners.

¹⁵⁹ For its agreements listed under the MLI, Tunisia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁶⁰ In total, Turkey listed 95 agreements under the MLI, eight of which (the agreements with Argentina, Chad*, Cote d'Ivoire, Palestine*, Rwanda*, Senegal, Somalia* and Venezuela*) are not yet in force and one which has been terminated (the previous agreement with Qatar).

¹⁶¹ For its agreements listed under the MLI, Turkey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁶² In total, Ukraine listed 76 agreements under the MLI, one of which (the agreement with Malaysia) is not yet in force.

¹⁶³ For its agreements listed under the MLI, Ukraine is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁶⁴ In total, the United Arab Emirates listed 114 agreements under the MLI, 23 of which (the agreements with Angola*, Antigua and Barbuda, Belize, Benin, Bermuda, Burundi*, Cameroon, Colombia, Costa Rica, Ecuador*, Equatorial Guinea*, Ethiopia*, Gambia*, Iraq*, Libya*, Mali*, Mauritania*, Nigeria, Palestine*, Paraguay, Rwanda*, St Kitts and Nevis and Uganda*) are not yet in force.

¹⁶⁵ For its agreements listed under the MLI, the United Arab Emirates is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁶⁶ In total, the United Kingdom listed 121 agreements under the MLI, one of which (the agreement with Kyrgyzstan*) is not yet in force.

¹⁶⁷ For 117 of its agreements listed under the MLI, the United Kingdom is implementing the preamble statement (Article 6 of the MLI). For its 120 agreements listed under the MLI, the United Kingdom is implementing the PPT (Article 7 of the MLI). The United Kingdom made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements, which already contain the relevant preamble language. Three of the United Kingdom's agreements are within the scope of this reservation.

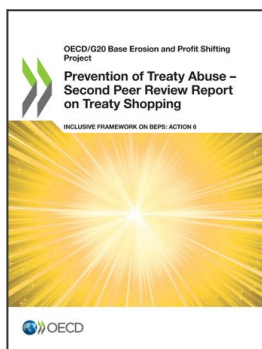
¹⁶⁸ The agreements with Israel and Ukraine are subject to a bilateral complying instrument and are listed under the MLI.

¹⁶⁹ The agreement is subject to a complying instrument as the new agreement with Lesotho was listed under the MLI.

¹⁷⁰ With respect to the United States' agreement with Luxembourg.

¹⁷¹ See I.R.C. §7701(l), Treas. Reg. § 1.881-3, added to the Internal Revenue Code by section 13238 of the Omnibus Budget Reconciliation Act of 1993, P.L. 103-66. It allows the Internal Revenue Service to re-characterise any multiple-party financing transaction as being a transaction directly among any two or more of its parties whenever appropriate to prevent the avoidance of the United States' tax.

¹⁷² For its agreements listed under the MLI, Uruguay is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Uruguay also opted for the simplified LOB under Article 7(6) of the MLI.



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