

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. One of those agreements, the agreement with Switzerland, complies with the minimum standard.

Zambia has not signed the MLI.

Zambia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Implementation issues

As Zambia has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

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	

OECD/G20 Base Erosion and Profit Shifting Project

Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping

INCLUSIVE FRAMEWORK ON BEPS: ACTION 6

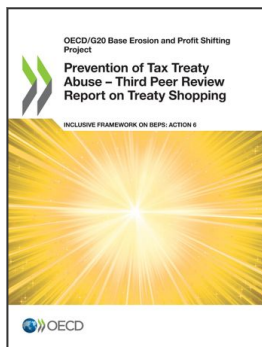
The BEPS Action 6 minimum standard on preventing the granting of treaty benefits in inappropriate circumstances, is one of the four BEPS minimum standards that all members of the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework) have committed to implement. This report reflects the outcome of the third peer review of the implementation of the Action 6 minimum standard on treaty shopping as approved by the Inclusive Framework. It includes the aggregate results of the review and data on tax treaties concluded by each of the 137 members of the Inclusive Framework on 30 June 2020 and it contains the jurisdictional section for each member. The data compiled for this peer review demonstrate that the MLI has been the tool used by the vast majority of jurisdictions that have begun to implement the minimum standard and that the MLI has started to impact tax treaties of jurisdictions that have ratified it.



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