

Nigeria

A. Progress in the implementation of the minimum standard

Nigeria has 16 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Supplementary Act A/SA, 5/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States (the ECOWAS Supplementary Act) concluded with fourteen treaty partners. One of those agreements, the ECOWAS Supplementary Act, complies with the minimum standard.

Nigeria signed the MLI in 2017 and listed its non-compliant agreements. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Nigeria is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹³

B. Conclusion

Recommendation

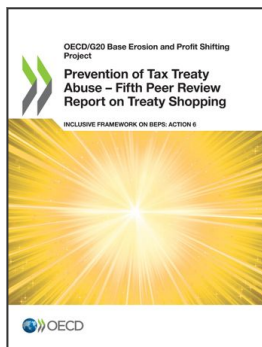
It is recommended that Nigeria completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response - Nigeria

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	No	Yes MLI	PPT
2	Canada	No	Yes MLI	PPT
3	China (People's Republic of)	No	Yes MLI	PPT
4	Czech Republic	No	Yes MLI	PPT
5	ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Senegal, Sierra Leone, Togo)	Yes other		PPT
6	France	No	Yes MLI	PPT
7	Netherlands	No	Yes MLI	PPT
8	Pakistan	No	Yes MLI	PPT
9	Philippines*	No	No	

¹¹³ 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).

10	Romania	No	Yes MLI	PPT
11	Singapore	No	Yes MLI	PPT
12	Slovak Republic	No	Yes MLI	PPT
13	South Africa	No	Yes MLI	PPT
14	Spain	No	Yes MLI	PPT
15	Sweden	No	Yes MLI	PPT
16	United Kingdom	No	Yes MLI	PPT



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