

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 indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with India and South Africa.

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

In their responses to the Peer Review questionnaire, Germany and Japan indicated that their agreements with Zambia did not give rise to material treaty shopping concerns, for their respective jurisdictions.

B. Conclusion

Zambia is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Botswana, Canada, China (People's Republic of), Denmark, Finland, France, Germany, Ireland, Italy, Japan, Kenya, Morocco, Netherlands, Norway, Romania, the Seychelles, Sweden and the United Kingdom.

Summary of the jurisdiction response - Zambia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	India	No	No	
2	South Africa	No	No	PPT
3	Switzerland	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Botswana	Yes
2	Canada	Yes
3	China (People's Republic of)	Yes
4	Denmark	Yes
5	Finland	Yes
6	France	Yes
7	Germany	Yes
8	Ireland	Yes
9	Italy	Yes
10	Japan	Yes
11	Kenya	Yes
12	Morocco	Yes
13	Netherlands	Yes

14	Norway	Yes
15	Romania	Yes
16	Seychelles	Yes
17	Sweden	Yes
18	Tanzania*	No
19	Uganda*	No
20	United Kingdom	Yes



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), “Zambia”, in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/0ebb9159-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.