

Nigeria

A. Progress in the implementation of the minimum standard

Nigeria has 15 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Nigeria signed the MLI in 2017, listing its non-compliant agreements.

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

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.⁹⁸

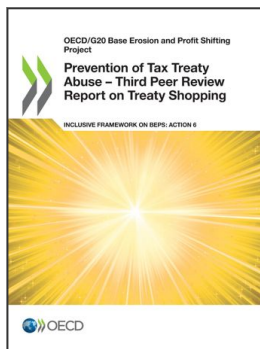
B. Implementation issues

Nigeria's listed agreements under the MLI will start to be compliant after Nigeria's ratification of the MLI. Nigeria is encouraged to ratify the MLI as soon as possible.

Summary of the jurisdiction response - Nigeria

	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	Belgium	No	N/A	Yes	N/A	
2	Canada	No	N/A	Yes	N/A	
3	China (People's Republic of)	No	N/A	Yes	N/A	
4	Czech Republic	No	N/A	Yes	N/A	
5	France	No	N/A	Yes	N/A	
6	Netherlands	No	N/A	Yes	N/A	
7	Pakistan	No	N/A	Yes	N/A	
8	Philippines*	No	N/A	Yes	N/A	
9	Romania	No	N/A	Yes	N/A	
10	Slovak Republic	No	N/A	Yes	N/A	
11	South Africa	No	N/A	Yes	N/A	
12	Spain	No	N/A	Yes	N/A	
13	Singapore	No	N/A	Yes	N/A	
14	Sweden	No	N/A	Yes	N/A	
15	United Kingdom	No	N/A	Yes	N/A	

⁹⁸ 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).



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