

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 all 15 tax agreements.

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

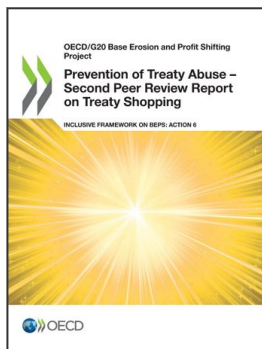
The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.¹¹⁰

B. Implementation issues

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

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	



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