

Namibia

A. Progress in the implementation of the minimum standard

Namibia has eleven tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Namibia signed the MLI in September 2021 and listed its non-compliant agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Namibia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹²⁴

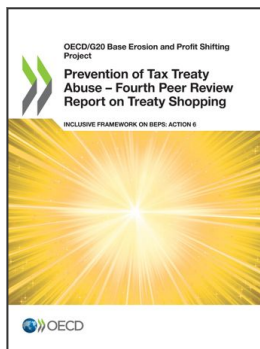
B. Conclusion

Acknowledging that Namibia signed the MLI in September 2021, no recommendation is made that Namibia ratifies the MLI in 2021. However, it is expected that Namibia will swiftly start the process to complete the steps to have the MLI take effect with respect to its agreements listed under the MLI, as those agreement 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 - Namibia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Botswana	No	No	PPT + LOB
2	France	No	Yes MLI	PPT + LOB
3	Germany	No	No	PPT + LOB
4	India	No	Yes MLI	PPT + LOB
5	Malaysia	No	Yes MLI	PPT + LOB
6	Mauritius	No	Yes MLI	PPT + LOB
7	Romania	No	Yes MLI	PPT + LOB
8	Russian Federation	No	No	PPT + LOB
9	South Africa	No	Yes MLI	PPT + LOB
10	Sweden	No	Yes MLI	PPT + LOB
11	United Kingdom	No	Yes MLI	PPT + LOB

¹²⁴ For its agreements listed under the MLI, Namibia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI) and the simplified LOB (Article 7(6) of the MLI). Namibia expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of PPT alone as an interim measure, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation.



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