

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. None of those agreements comply 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.¹²⁷

B. Conclusion

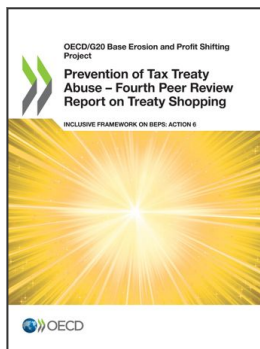
Recommendation

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	France	No	Yes MLI	PPT
6	Netherlands	No	Yes MLI	PPT
7	Pakistan	No	Yes MLI	PPT
8	Philippines*	No	No	PPT
9	Romania	No	Yes MLI	PPT
10	Singapore	No	Yes MLI	PPT
11	Slovak Republic	No	Yes MLI	PPT
12	South Africa	No	Yes MLI	PPT
13	Spain	No	Yes MLI	PPT
14	Sweden	No	Yes MLI	PPT
15	United Kingdom	No	Yes MLI	PPT

¹²⁷ 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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