

**RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION TO
IMPLEMENT TAX TREATY-RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT
SHIFTING**

NIGERIA

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by Nigeria pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Nigeria wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Belgium	Original	20-11-1989	03-12-1994
2	Agreement between The Government of the Federal Republic of Nigeria and The Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Canada	Original	04-08-1992	16-11-1999
3	Agreement between The Government of the Federal Republic of Nigeria and The Government of The People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	15-04-2002	21-03-2009
4	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Czechoslovak Socialist Republic (Czech Republic)	Original	31-08-1989	02-12-1990
5	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Czechoslovak Socialist Republic (Slovak Republic)	Original	31-08-1989	02-12-1990

6	Agreement between The Government of the Federal Republic of Nigeria and The Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	France	Original	27-02-1990	02-05-1991
7	Agreement between The Federal Republic of Nigeria and The Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Korea	Original	06-11-2006	N/A
8	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Mauritius	Original	10-08-2012	N/A
			Amending Instrument (a)	09-05-2013	N/A
9	Agreement between The Federal Republic of Nigeria and The Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Netherlands	Original	11-12-1991	09-12-1992
10	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Pakistan	Original	10-10-1989	07-03-1990
11	Agreement between The Government of the Federal Republic of Nigeria and The Government of The Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Philippines	Original	30-09-1997	18-08-2013
12	Agreement between The Government of the Federal Republic of Nigeria and The Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Qatar	Original	28-02-2016	N/A

13	Agreement between The Government of the Federal Republic of Nigeria and The Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Romania	Original	21-07-1992	18-04-1993
14	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Singapore	Original	02-08-2017	N/A
15	Agreement between The Government of the Federal Republic of Nigeria and The Government of The Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	South Africa	Original	29-04-2000	05-07-2008
16	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Spain	Original	23-06-2009	N/A
17	Agreement between The Government of the Federal Republic of Nigeria and The Government of the Republic of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Sweden	Original	18-11-2004	N/A
18	Agreement between The Government of the Federal Republic of Nigeria and The Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	United Arab Emirates	Original	18-01-2016	N/A

19	Agreement between The Government of the Federal Republic of Nigeria and The Government of The United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	United Kingdom of Great Britain and Northern Ireland	Original	09-06-1987	27-12-1987
----	---	--	----------	------------	------------

Article 4 – Application of Methods for Elimination of Double Taxation

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Nigeria considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) and (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 4(3)
2	Canada	Article 4(3)
3	China	Article 4(3)
4	Czechoslovak Socialist Republic (Czech Republic)	Article 4(3)
5	Czechoslovak Socialist Republic (Slovak Republic)	Article 4(3)
6	France	Article 4(3)
7	Korea	Article 4(3)
8	Mauritius	Article 4(3)
9	Netherlands	Article 4(3)
10	Pakistan	Article 4(3)
11	Philippines	Article 4(3)
12	Qatar	Article 4(3)
13	Romania	Article 4(3)
14	Singapore	Article 4(3)
15	South Africa	Article 4(3)
16	Spain	Article 4(3)
17	Sweden	Article 4(3)
18	United Arab Emirates	Article 5(3)
19	United Kingdom of Great Britain and Northern Ireland	Article 4(3)

Article 6 – Purpose of Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Nigeria considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
2	Canada	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
3	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
4	Czechoslovak Socialist Republic (Czech Republic)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
5	Czechoslovak Socialist Republic (Slovak Republic)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
6	France	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
7	Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
8	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
9	Netherlands	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
10	Pakistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains.
11	Philippines	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains.
12	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Romania	Desiring to promote and strengthen the economic relations between the two countries have decided to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains

14	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
15	South Africa	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
16	Spain	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
17	Sweden	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on capital gains,
18	United Arab Emirates	desiring to conclude between them an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and Capital Gains,
19	United Kingdom of Great Britain and Northern Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Nigeria hereby chooses to apply Article 6(3).

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Nigeria considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Belgium
2	Canada
3	China
4	Czechoslovak Socialist Republic (Czech Republic)
5	Czechoslovak Socialist Republic (Slovak Republic)
6	France
7	Korea
8	Mauritius
9	Netherlands
10	Pakistan
11	Philippines
12	Qatar
13	Romania
14	Singapore
15	South Africa
16	Spain
17	Sweden
18	United Arab Emirates
19	United Kingdom of Great Britain and Northern Ireland

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Nigeria considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 10(5), 11(6), 12(6)
2	Canada	Article 10(7), 11(8), 12(7)
3	China	Article 10(5), 11(7), 12(6)
6	France	Article 10(5), 11(7), 12(6)
7	Korea	Protocol (4)
8	Mauritius	Article 1 of Protocol
10	Pakistan	Article 10(5), 11(7), 12(6)
13	Romania	Article 10(5), 11(7), 12(6)
15	South Africa	Article 10(6), 11(8), 12(7)
16	Spain	Protocol (I Ad.)(4)
17	Sweden	Article 10(6), 11(8), 12(7); Protocol (Articles 10,11 and 12, first paragraph)
19	United Kingdom of Great Britain and Northern Ireland	Article 10(6), 11(8), 12(6), 22(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, Nigeria reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Nigeria hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Nigeria considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Korea	Article 13(4)
14	Singapore	Article 13(4)
16	Spain	Article 13(4)
18	United Arab Emirates	Article 15(4)

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Nigeria reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Nigeria considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 5(6)(a)
2	Canada	Article 5(6)(a)
3	China	Article 5(5)
4	Czechoslovak Socialist Republic (Czech Republic)	Article 5(6)(a)
5	Czechoslovak Socialist Republic (Slovak Republic)	Article 5(6)(a)
6	France	Article 5(6)(a)
7	Korea	Article 5(5)
8	Mauritius	Article 5(6)(a)
9	Netherlands	Article 5(7)(a)
10	Pakistan	Article 5(6)(a)
11	Philippines	Article 5(6)(a)
12	Qatar	Article 5(6)
13	Romania	Article 5(6)(a)
14	Singapore	Article 5(5)
15	South Africa	Article 5(6)(a)
16	Spain	Article 5(5)
17	Sweden	Article 5(6)(a)
18	United Arab Emirates	Article 6(7)(a)
19	United Kingdom of Great Britain and Northern Ireland	Article 5(6)(a)

Pursuant to Article 12(6) of the Convention, Nigeria considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 5(5)
2	Canada	Article 5(5)
3	China	Article 5(6)
4	Czechoslovak Socialist Republic (Czech Republic)	Article 5(5)
5	Czechoslovak Socialist Republic (Slovak Republic)	Article 5(5)
6	France	Article 5(5)
7	Korea	Article 5(6)
8	Mauritius	Article 5(7)
9	Netherlands	Article 5(6)

10	Pakistan	Article 5(5)
11	Philippines	Article 5(5)
12	Qatar	Article 5(8)
13	Romania	Article 5(5)
14	Nigeria	Article 5(7)
15	South Africa	Article 5(7)
16	Spain	Article 5(6)
17	Sweden	Article 5(5)
18	United Arab Emirates	Article 6(9)
19	United Kingdom of Great Britain and Northern Ireland	Article 5(5)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Nigeria hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Nigeria considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 5(3)
2	Canada	Article 5(3)
3	China	Article 5(4)
4	Czechoslovak Socialist Republic (Czech Republic)	Article 5(3)
5	Czechoslovak Socialist Republic (Slovak Republic)	Article 5(3)
6	France	Article 5(3)
7	Korea	Article 5(4)
8	Mauritius	Article 5(4)
9	Netherlands	Article 5(4)
10	Pakistan	Article 5(3)
11	Philippines	Article 5(3)
12	Qatar	Article 5(4)
13	Romania	Article 5(3)
14	Singapore	Article 5(4)
15	South Africa	Article 5(4)
16	Spain	Article 5(4)
17	Sweden	Article 5(3)
18	United Arab Emirates	Article 6(5)
19	United Kingdom of Great Britain and Northern Ireland	Article 5(3)

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Nigeria considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 25(1), first sentence
2	Canada	Article 25(1), first sentence
3	China	Article 25(1), first sentence
4	Czechoslovak Socialist Republic (Czech Republic)	Article 24(1)
5	Czechoslovak Socialist Republic (Slovak Republic)	Article 24(1)
6	France	Article 25(1), first sentence
7	Korea	Article 25(1), first sentence
8	Mauritius	Article 25(1), first sentence
9	Netherlands	Article 25(1), first sentence
10	Pakistan	Article 25(1)
11	Philippines	Article 25(1), first sentence
12	Qatar	Article 25(1), first sentence
13	Romania	Article 25(1), first sentence
14	Singapore	Article 25(1), first sentence
15	South Africa	Article 24(1), first sentence
16	Spain	Article 26(1), first sentence
17	Sweden	Article 24(1), first sentence
18	United Arab Emirates	Article 26(1), first sentence
19	United Kingdom of Great Britain and Northern Ireland	Article 24(1)

Pursuant to Article 16(6)(b)(i) of the Convention, Nigeria considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Canada	Article 25(1), second sentence
11	Philippines	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Nigeria considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 25(1), second sentence
3	China	Article 25(1), second sentence
6	France	Article 25(1), second sentence
7	Korea	Article 25(1), second sentence
8	Mauritius	Article 25(1), second sentence
9	Netherlands	Article 25(1), second sentence
12	Qatar	Article 25(1), second sentence
13	Romania	Article 25(1), second sentence
14	Singapore	Article 25(1), second sentence
15	South Africa	Article 24(1), second sentence
16	Spain	Article 26(1), second sentence
17	Sweden	Article 24(1), second sentence
18	United Arab Emirates	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, Nigeria considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Belgium
2	Canada
4	Czechoslovak Socialist Republic (Czech Republic)
5	Czechoslovak Socialist Republic (Slovak Republic)
9	Netherlands
10	Pakistan
11	Philippines
12	Qatar
13	Romania
19	United Kingdom of Great Britain and Northern Ireland

Pursuant to Article 16(6)(d)(ii) of the Convention, Nigeria considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Belgium
6	France
9	Netherlands
10	Pakistan
11	Philippines
13	Romania
19	United Kingdom of Great Britain and Northern Ireland

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, Nigeria reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 9(2)
2	Canada	Article 9(2)
3	China	Article 9(2)
4	Czechoslovak Socialist Republic (Czech Republic)	Article 8(2)
5	Czechoslovak Socialist Republic (Slovak Republic)	Article 8(2)
6	France	Article 9(2)
7	Korea	Article 9(2)
8	Mauritius	Article 9(2)
9	Netherlands	Article 9(2)
10	Pakistan	Article 9(2)
11	Philippines	Article 9(2)
12	Qatar	Article 9(2)
13	Romania	Article 9(2)
14	Singapore	Article 9(2)
15	South Africa	Article 9(2)
16	Spain	Article 9(2)
17	Sweden	Article 9(2)
18	UAE	Article 10(2)
19	United Kingdom	Article 9(2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for purposes of its own application of Article 35(1)(b) and 5(b), Nigeria hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after the first day of the next calendar year beginning on or after the expiration of a period”.