

| ZAMBIA'S DOUBLE TAXATION AGREEMENTS | | | | | | | |
|---|----------------------|---------------|------------------------------|-----------------------------|-----------------|------------------|-----------------------|
| | COUNTRY | STATUS | ENTRY INTO FORCE DATE | APPLICABLE TAX RATES | | | |
| | | | | DIVIDENDS | INTEREST | ROYALTIES | TECHNICAL FEES |
| 1 | BOTSWANA | In force | 14/08/2015 | 5% OR 7% | 10% | 10% | 10% |
| 2 | CANADA | In force | 28/12/1989 | 15% | 15% | 15% | 0% |
| 3 | CHINA | In force | 30/06/2011 | 5% | 10% | 5% | 0% |
| 4 | DENMARK | In force | 18/10/1974 | 15% | 10% | 15% | 0% |
| 5 | FINLAND | In force | 17/05/1985 | 5% OR 15% | 15% | 5% OR 15% | 0% |
| 6 | FRANCE | In force | 30/07/1951 | 20% | 20% | 0% | 0% |
| 7 | GERMANY | In force | 08/11/1975 | 5% OR 15% | 10% | 10% | 0% |
| 8 | INDIA | In force | 18/01/1984 | 5% OR 15% | 10% | 10% | 10% |
| 9 | IRELAND | In force | 23/12/2015 | 7.5% | 10% | 10% | 0% |
| | IRELAND | Old agreement | 22/07/1973 | 0% | 0% | 0% | 0% |
| 10 | ITALY | In force | 30/03/1990 | 5% OR 15% | 10% | 10% | 0% |
| 11 | JAPAN | In force | 23/01/1971 | 0% | 10% | 10% | 0% |
| 12 | KENYA | In force | 27/08/1968 | 20% | 20% | 20% | 0% |
| 13 | MAURITIUS | In force | 15/06/2012 | 5% OR 15% | 10% | 5% | 0% |
| 14 | NETHERLANDS | In force | 31/03/2018 | 5% OR 15% | 10% | 7.5% | 0% |
| 15 | NORWAY | In force | 22/03/1973 | 15% | 10% | 15% | 0% |
| 16 | SEYCHELLES | In force | 04/01/2013 | 5% OR 10% | 5% | 10% | 0% |
| 17 | SOUTH AFRICA | In force | 31/08/1956 | 20% | 20% | 20% | 20% |
| 18 | SWEDEN | In force | 18/03/1974 | 5% OR 15% | 10% | 10% | 0% |
| 19 | SWITZERLAND | In force | 04/01/1959 | 0% | 0% | 0% | 0% |
| 20 | TANZANIA | In force | 02/03/1968 | 20% | 20% | 20% | 0% |
| 21 | UGANDA | In force | 24/08/1968 | 20% | 20% | 20% | 0% |
| 22 | UNITED KINGDOM | In force | 20/07/2015 | 5% OR 15% | 10% | 5% | 0% |
| | UNITED KINGDOM | Old agreement | 29/03/1973 | 5% OR 15% | 10% | 10% | 0% |
| | NON-TREATY COUNTRIES | NO D.T.A | | 20% | 20% | 20% | 20% |
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| NOTE: Where management and consultancy services (fees for technical services) are not expressly provided for in a DTA, the WHT rate may be 0% because this will be subject to the Business Profits Article and hence it might be taxable as a Permanent Establishment. | | | | | | | |