

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%
	<b>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.</b>						