

ZAMBIA'S DOUBLE TAXATION AGREEMENTS

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				APPLICABLE TAX RATES			
	COUNTRY	STATUS	ENTRY INTO FORCE	DIVIDENDS	INTEREST	ROYALTY	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	Old Agreement	01/08/2012	5% OR 15%	10%	5%	0%
14	Morocco	In Force	01/01/2022	10%	10%	10%	10%
15	Netherlands	In Force	31/03/2018	5% OR 15%	10%	7.5%	0%
16	Norway	In Force	09/06/2017	5% OR 15%	10%	10%	0%
	Norway	Old Agreement	22/03/1973	15%	10%	15%	0%
17	Seychelles	In Force	04/01/2013	5% OR 10%	5%	10%	0%
18	South Africa	In force	31/8/1956	20%	20%	20%	20%
19	Sweden	In Force	18/03/1974	5% OR 15%	10%	10%	0%
20	Switzerland	In Force	1/01/2020	5% OR 15%	10%	5%	0%
	Switzerland	Old agreement	04/01/1959	0%	0%	0%	0%
21	United Arab Emirates (UAE)	In Force	11/01/2023	5%	5%	5%	5%
22	Tanzania	In Force	02/03/1968	20%	20%	20%	0%
23	Uganda	In Force	24/08/1968	20%	20%	20%	0%
24	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%
	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.						