Netherlands; Nigeria

Netherlands and Nigeria Express Interest in Revising Tax Treaty and IPA

16 June 2023

Report from IBFD Tax Treaties Unit

According to a press release of 6 June 2023, published by the government of Nigeria, the Netherlands and Nigeria expressed interest in updating the investment protection agreement (IPA), signed on 2 November 1992 and in force from 1 February 1994, and the Netherlands - Nigeria Income Tax Treaty (1991), during recent round-table talks between officials of the two countries held in Abuja. Further developments will be reported as they occur.

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