Paraguay

A. Progress in the implementation of the minimum standard

Paraguay has five tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Uruguay, complies with the minimum standard.

Paraguay has not signed the MLI.

Paraguay indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Chile.

Paraguay is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.

B. Conclusion

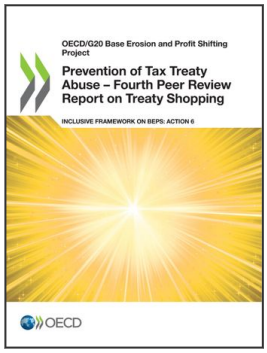
Paraguay is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Qatar and the United Arab Emirates.

Summary of the jurisdiction response - Paraguay

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Chile	No	No	PPT + LOB
2	Uruguay	Yes other		PPT + LOB

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No
2	Qatar	Yes
3	United Arab Emirates	Yes



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