

Brazil

A. Progress in the implementation of the minimum standard

Brazil has 35 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements comply with the minimum standard.

Brazil has not signed the MLI.

Brazil has signed a bilateral complying instrument with respect to its agreement with Sweden.

Brazil 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 agreements with Austria, Belgium, Canada, Chile, China (People's Republic of), Czech Republic, Denmark, Ecuador*, Finland, France, Hungary, India, Israel, Italy, Japan, Korea, Luxembourg, Mexico, Netherlands, Norway, Peru, Philippines*, Portugal, Russian Federation, Slovak Republic, South Africa, Spain, Trinidad and Tobago, Turkey and Ukraine.

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

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Brazil.

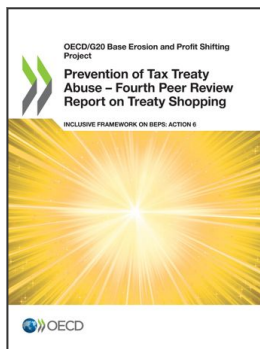
Summary of the jurisdiction response – Brazil

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	Yes other		PPT + LOB
2	Austria	No	No	
3	Belgium	No	No	
4	Canada	No	No	
5	Chile	No	No	
6	China (People's Republic of)	No	No	
7	Czech Republic	No	No	
8	Denmark	No	No	
9	Ecuador*	No	No	
10	Finland	No	No	
11	France	No	No	
12	Hungary	No	No	
13	India	No	No	
14	Israel	No	No	
15	Italy	No	No	
16	Japan	No	No	
17	Korea	No	No	
18	Luxembourg	No	No	
19	Mexico	No	No	
20	Netherlands	No	No	
21	Norway	No	No	

22	Peru	No	No	
23	Philippines*	No	No	
24	Portugal	No	No	
25	Russian Federation	No	No	
26	Slovak Republic	No	No	
27	South Africa	No	No	
28	Spain	No	No	
29	Sweden	No	Yes other	PPT + LOB
30	Switzerland	Yes other		PPT
31	Trinidad and Tobago	No	No	
32	Turkey	No	No	
33	Ukraine	No	No	
34	United Arab Emirates	Yes other		PPT + LOB

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Venezuela*	No



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