

# Brazil

## A. Progress in the implementation of the minimum standard

Brazil has 33 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Argentina, complies with the minimum standard.

Brazil has not signed the MLI.

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

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

Brazil indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements and that it already contacted its treaty partners for negotiations.

## B. Implementation issues

As Brazil has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

## Summary of the jurisdiction response - Brazil

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Argentina	Yes	PPT and LOB	N/A	N/A	
2	Austria	No	N/A	No	N/A	
3	Belgium	No	N/A	No	N/A	
4	Canada	No	N/A	No	N/A	
5	Chile	No	N/A	No	N/A	
6	China (People's Republic of)	No	N/A	No	N/A	
7	Czech Republic	No	N/A	No	N/A	
8	Denmark	No	N/A	No	N/A	
9	Ecuador*	No	N/A	No	N/A	
10	Finland	No	N/A	No	N/A	
11	France	No	N/A	No	N/A	
12	Hungary	No	N/A	No	N/A	
13	India	No	N/A	No	N/A	
14	Israel	No	N/A	No	N/A	
15	Italy	No	N/A	No	N/A	
16	Japan	No	N/A	No	N/A	
17	Korea	No	N/A	No	N/A	
18	Luxembourg	No	N/A	No	N/A	
19	Mexico	No	N/A	No	N/A	
20	Netherlands	No	N/A	No	N/A	
21	Norway	No	N/A	No	N/A	

22	Peru	No	N/A	No	N/A	
23	Philippines*	No	N/A	No	N/A	
24	Portugal	No	N/A	No	N/A	
25	Russia	No	N/A	No	N/A	
26	Slovak Republic	No	N/A	No	N/A	
27	South Africa	No	N/A	No	N/A	
28	Spain	No	N/A	No	N/A	
29	Sweden	No	N/A	Yes	PPT and LOB	
30	Trinidad and Tobago	No	N/A	No	N/A	
31	Turkey	No	N/A	No	N/A	
32	Ukraine	No	N/A	No	N/A	
33	Venezuela*	No	N/A	No	N/A	



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