

# Paraguay

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

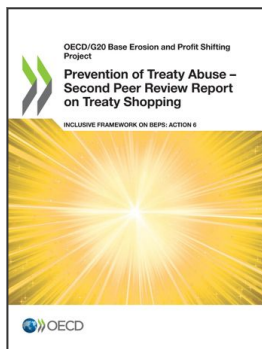
Paraguay has two tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Uruguay complies with the minimum standard. Paraguay has not signed the MLI.

## B. Implementation issues

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

## Summary of the jurisdiction response – Paraguay

	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	Chile	No	N/A	No	N/A	
2	Chinese Taipei*	No	N/A	No	N/A	
3	Uruguay	Yes	PPT and LOB	N/A	N/A	



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