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Ricardo Lobo Torres

Brazil and the OECD: Some Treaty Policy Considerations

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An intriguing question ...

- **Does Brazil have an established international treaty policy?**



A common saying ...

**Brazil blatantly overrides its tax conventions
by distorting the interpretation of their
provisions.**

Is this true?



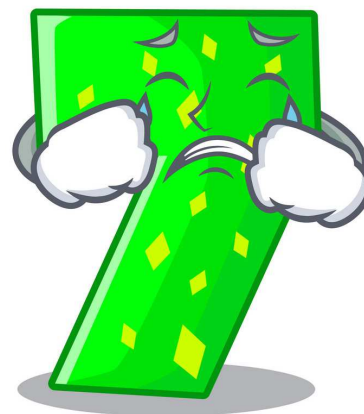
Brazil's Tax Policy

**What is the most relevant feature of Brazil's
conventions, in comparison to the OECD Model
Convention?**



Article 7: Business Profits

The scope of article 7 is significantly reduced in Brazil's tax conventions.



Going in the right direction

The "permanent establishment principle" and the taxing rights sharing criteria in article 7 (1) is not in Brazil's favor.





Should Brazil change its well-established treaty policy to join the OECD?



Concluding remarks



Thank you!!

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