

# Paraguay

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

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

## B. Implementation issues

As Paraguay 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 - 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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