NOTIFICATION
PURSUANT TO SECTION 8 (1)(a)
OF THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON
THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS

March 20th, 2017

The Competent Authority of Brazil hereby notifies the Co-ordinating Body Secretariat of the following:

Brazil has the necessary laws in place to require Reporting Entities to file a CbC Report. The legislation, consists of the Convention on Mutual Administrative Assistance in Tax Matter, the Multilateral Competent Authority Agreement for the CbC and Administrative Act “Instrução Normativa - IN nº 1681/2016” that can be accessed under the following link:

http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=79444

In accordance with the aforementioned law, Brazil will require the filing of CbC Reports with respect to fiscal years of Reporting Entities commencing on or after 2016.

This notification shall remain valid until the Co-ordinating Body Secretariat is notified of any modifications to the present notification.

Competent Authority of Brazil

JORGE ANTONIO DEHER RACHID
Secretary of the Federal Revenue of Brazil