NOTIFICATION
PURSUANT TO SECTION 8 (1)(d)
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 that it has in place the necessary legal framework and infrastructure to ensure the required confidentiality and data safeguards standards in accordance with Article 22 of the Convention on Mutual Administrative Assistance in Tax Matters and paragraph 1 of Section 5 of the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports, as well as the appropriate use of the information in the CbC Reports as described in paragraph 2 of Section 5 of the same agreement.

For purposes of this notification, the Competent Authority of Brazil wishes to rely on the completed confidentiality and data safeguard questionnaire contained in Brazil’s final confidentiality assessment report, as foreseen by paragraph 47 of the Global Forum on Transparency and Exchange of Information for Tax Purposes’ preliminary mechanism to assess Confidentiality and Data Safeguards for AEOI (CTPA/GFTEI(2015)2), and asks the Co-ordinating Body Secretariat to attach this questionnaire to the present notification.

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

[Signature]

Competent Authority of Brazil

JORGE ANTONIO DEHER RACHID
Secretary of the Federal Revenue of Brazil