



ANNEX II

TERMS FOR REQUESTING A MUTUAL AGREEMENT PROCEDURE

Agreement or Convention	Term	Agreement or Convention	Term
South Africa	5 (five) years	Israel	5 (five) years
Argentina	2 (two) years*	Italy	5 (five) years
Austria	5 (five) years	Japan	5 (five) years
Belgium	2 (two) years	Luxembourg	5 (five) years
Canada	5 (five) years	Mexico	5 (five) years
Chile	5 (five) years	Norway	5 (five) years
China	3 (three) years	Netherlands	5 (five) years
South Korea	5 (five) years	Peru	5 (five) years
Denmark	5 (five) years	Portugal	2 (two) years
Ecuador	2 (two) years	Czech Republic	5 (five) years
Slovakia	5 (five) years	Russia	5 (five) years
Spain	5 (five) years	Sweden	5 (five) years
Philippines	5 (five) years	Trinidad and Tobago	5 (five) years
Finland	3 (three) years	Turkey	5 (five) years
France	5 (five) years	Ukraine	5 (five) years
Hungary	5 (five) years	Venezuela	5 (five) years
India	5 (five) years		

\* From January 1st, 2019, onwards the term in effect for Argentina will be 3 (three) years, in accordance with Decree N. 9,482 of August 27, 2018, which has promulgated the Protocol of Amendment to the Convention between the Federative Republic of Brazil and the Argentine Republic to Avoid Double Taxation on Income and Preventing Tax Evasion and its Protocol, signed in Mendoza, on July 21, 2017.