

2024 Tax Treaty Survey



Top Priority Treaty Countries

Ranked as #1 priority by members



1. Brazil



T-2. Ireland



T-2. Israel



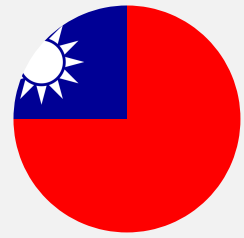
T-2. Malaysia



T-2. Saudi Arabia



T-2. Switzerland



T-2. Taiwan

Top Treaty Negotiation Elements

Voted most significant by members

BRAZIL

1

Transfer Pricing, Business Profits, reducing withholding rates on dividends and royalties, Permanent Establishment, (PE), and Mutual Agreement Process (MAP)

IRELAND

Business Profits, Transfer Pricing, and MAP

2

ISRAEL

Reducing withholding rates on royalties and dividends, MAP

2

MALAYSIA

Reducing withholding rates on royalties and dividends

2

SAUDI ARABIA

Business Profits, Permanent Establishment (PE), and MAP

2

SWITZERLAND

Reducing withholding rates on dividends, and Capital Gains

2

TAIWAN

Business Profits, PE, and reducing withholding rates on royalties.

2

Overall Priority Treaty Countries

Total number of votes



1. Brazil



2. Singapore



3. India



4. Saudi Arabia

Other Priority Countries: Argentina, China, Ireland, Israel, Switzerland, Taiwan, UK