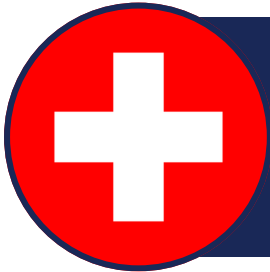


2026 Tax Treaty Survey



Top Treaty Priority Countries & Negotiation Items

Ranked as #1 Priority by Respondents



1 Switzerland

Dividends, Limitation of Benefits, Interest



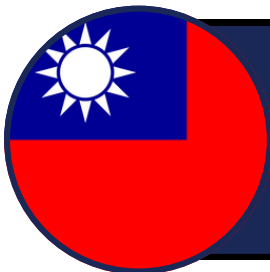
2 Brazil

Royalties, Dividends, Transfer Pricing, Business Profits



T-3 Canada

Mutual Agreement Process, Dividends, Royalties

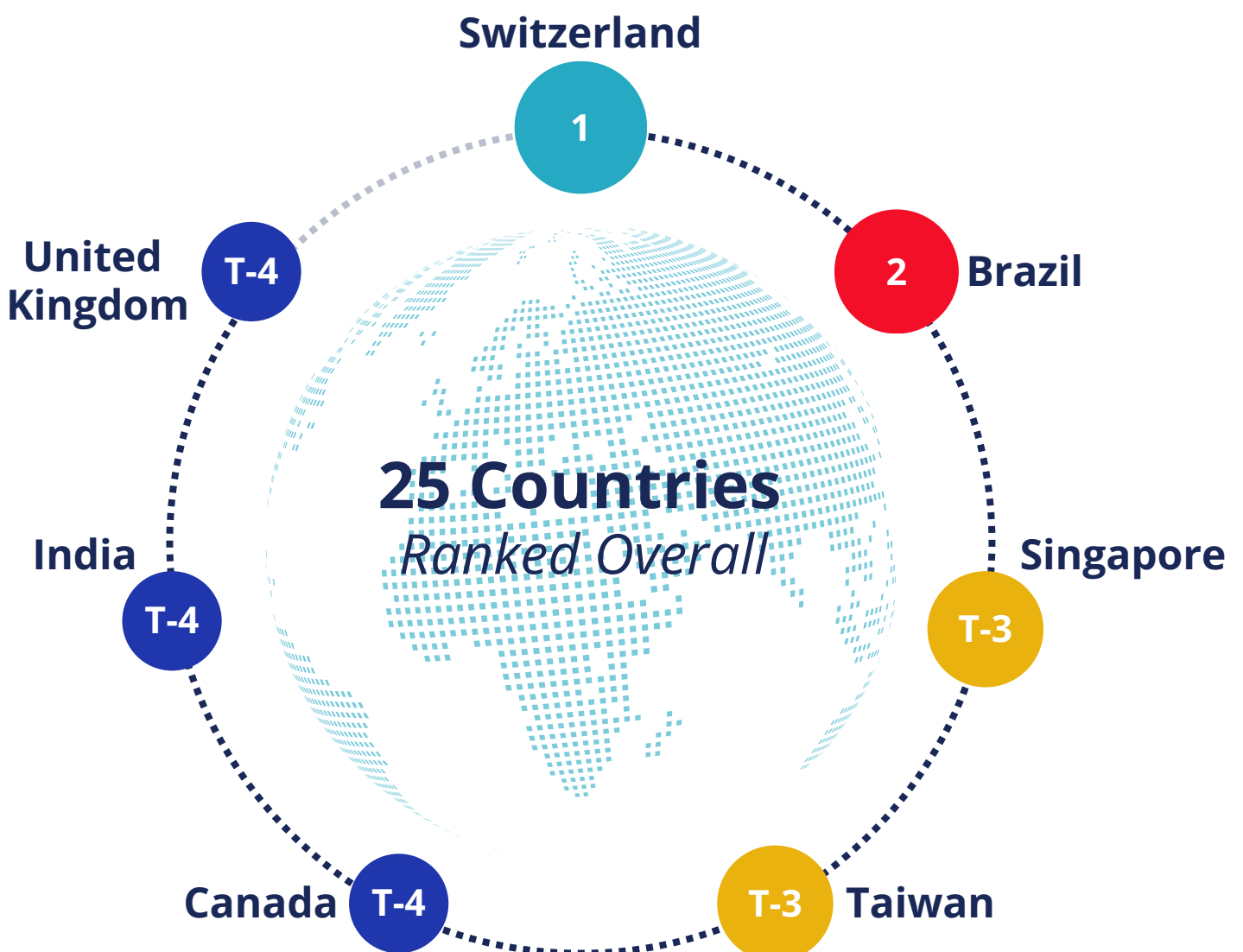


T-3 Taiwan

Mutual Agreement Process, Permanent Establishment

Overall Priority Countries

Total Number of Votes



Read the full report at nftc.org/2026-tax-treaty-survey-results/