

**COMPETENT AUTHORITY ARRANGEMENT BETWEEN THE
COMPETENT AUTHORITY OF THE UNITED STATES OF AMERICA
AND THE COMPETENT AUTHORITY OF THE FEDERATIVE
REPUBLIC OF BRAZIL FOR AN ADDITIONAL FORM FOR THE
EXCHANGE OF INFORMATION RELATING TO TAXES**

Whereas Article I (Scope) and Article X (Mutual Agreement Procedure) of the Agreement between the Government of the United States of America and the Government of the Federative Republic of Brazil for the Exchange of Information Relating to Taxes, signed in Brasilia, Brazil on March 20, 2007 (the "TIEA"), authorizes the exchange of information for tax purposes, including in such additional forms as may be agreed upon by the competent authorities.

Now, therefore, in accordance with the terms of the TIEA, the competent authorities of the United States and Brazil (the "Competent Authorities" or "parties") have entered into this arrangement for the following additional form for the exchange of information for tax purposes:

Section 1 (Spontaneous Exchange of Information)

- (a) The competent authority of a party may spontaneously transmit to the competent authority of the other party information that has come to the attention of the first-mentioned competent authority and that the first-mentioned competent authority supposes to be foreseeably relevant to the accomplishment of the purposes referred to in Article I of the TIEA.
- (b) All information exchanged pursuant to this section is subject to the confidentiality and other protections provided for in the TIEA, including the provisions limiting the use of the information exchanged.
- (c) The Competent Authorities may separately establish the procedures to be used to exchange such information.

Section 2 (Publication)

The Competent Authorities intend to make this Arrangement publicly available within thirty (30) days from the last date of signature of this Arrangement.

For the Competent Authority of the
United States:

/s/

Holly O. Paz
Commissioner, Large Business &
International, Internal Revenue Service

Date: August 27, 2025

For the Competent Authority of the
Federative Republic of Brazil:

/s/

Robinson Sakiyama Barreirinhas
Special Secretary, Federal Revenue
of Brazil

Date: August 27, 2025