

# TAXES IN BRASIL

- TAX RATE-PERSONS – 15 A 27,5%
- TAX RATE-COMPANIES – 15% a 34% income tax. E 10% billing tax.
- NON RESIDENTS TAX – Not applicable
- LOCAL RENT OR GLOBAL RENT- Not applicable
- DOUBLE IMPOSITION TREATIES WITH- NEXT SLIDE.
- YEARS FOR LOSSES COMPENSATION – 5 YEARS
- EXEMPTIONS – VARIOUS, VERY COMPLEX TAX SYSTEM IN BRAZIL
- TOTAL SOCIAL SECURITY-HOUSING-PENSION RATE – 20%
- TAX ON PROPERTY – 1% a 1,5% city tax based on real estate value
- TAX ON INTEREST - NIL
- TAX ON DIVIDENDS - NIL
- VAT RATE – under study by national congress, estimate for completion 2022.

## DOUBLE IMPOSITION TREATIES WITH-

  
África do Sul

  
Alemanha

  
Argentina

  
Áustria

  
Bélgica

  
Canadá

  
Chile

  
China

  
Coreia do Sul

  
Dinamarca

  
Equador

  
Eslováquia

  
Espanha

  
Filipinas

  
Finlândia

  
França

  
Hungria

  
Índia

  
Israel

  
Itália

  
Japão

  
Luxemburgo

  
México

  
Noruega

  
Países Baixos

  
Peru

  
Portugal

  
República Tcheca

  
Rússia

  
Suécia

  
Trinidad e Tobago

  
Turquia

  
Ucrânia

  
Venezuela