



AMERICA EUROPE ASIA AFRICA OCEANIA

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DOING BUSINESS IN BRAZIL

- **COST AND NUMBER OF DAYS FOR OPENING A COMPANY-** [USD287 - 5 Days](#)
- **COST AND NUMBER OF DAYS FOR CLOSING A COMPANY-** [USD100 – 5 Days](#)
- **COST AND NUMBER OF DAYS FOR REGISTERING PROPERTY-** [USD830 – 30 Days](#)
- **COUNTRY RISK LEVEL CLASSIFICATION-** [BB-](#)
- **ANNUAL GDP PER CAPITA (2021)-** [USD7,519](#)
- **TOTAL COUNTRY GDP (2021)-** [USD1,609 Tri](#)
- **GDP GROWTH 2021-** [4,6%](#)
- **COUNTRY LEVEL OF SECURITY OF INVESTMENT-** [Moody's - Aa2 with negative outlook](#)
- **SPECIAL ZONES IN THE COUNTRY-** [Zona Franca de Manaus](#)
- **RECOMMENDATION FOR INVESTMENT-ABC-** [Agricultural commodities](#)
- **(BUSINESS CLIMATE)** [The financial market continues to revise Brazil's economic growth upwards in 2022. The Focus Report released by the Central Bank points out that the expectation around the Gross Domestic Product \(GDP\) for this year increased from 2.77% to 2.8%. With a new government in 2023, there are expectations for new economic policies.](#)

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- **TAX RATE-PERSONS-** 27,5%
- **TAX RATE-COMPANIES-** 34%
- **NON RESIDENTS TAX-** 25%
- **LOCAL RENT OR GLOBAL RENT-** 27%
- **DOUBLE IMPOSITION TREATIES WITH (MAIN 3 COUNTRIES)-** CHINA, GERMANY AND ARGENTINA
- **# YEARS FOR LOSSES COMPENSATION-** 5 YEARS
- **EXEMPTIONS:**
 - EXEMPTIONS IRS: Income of civil entities, social, religious, cultural, political parties, federations and confederations.
 - EXEMPTIONS VAT – PRODUCTS: Live animals, plants for sowing, fruits, medicines, books and agricultural supplies.
 - EXEMPTIONS VAT – SERVICES: Electricity, water and garbage collection services, services educational, cultural and funeral services
- **TOTAL SOCIAL SECURITY-HOUSING-PENSION RATE-** EMPLOYEE 11% - COMPANY 28%
- **TAX ON PROPERTY-** 1% TO 1,5% ABOUT THE VALUE OF PROPERTY
- **TAX ON INTEREST-** COMPANY 34% - PHYSICAL PERSON 27,5%
- **TAX ON DIVIDENDS-** EXEMPTED, TAXED IN THE COMPANY
- **VAT RATE-** 20%