



AMERICA EUROPE ASIA AFRICA OCEANIA

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DOING BUSINESS IN BRAZIL

- **COST AND NUMBER OF DAYS FOR OPENING A COMPANY-** USD370 - 5 Days
- **COST AND NUMBER OF DAYS FOR CLOSING A COMPANY-** USD100 – 5 Days
- **COST AND NUMBER OF DAYS FOR REGISTERING PROPERTY-** USD850 – 30 Days
- **COUNTRY RISK LEVEL CLASSIFICATION-** BB-
- **ANNUAL GDP PER CAPITA-** USD9,140
- **TOTAL COUNTRY GDP-** USD2,056 Tri
- **GDP GROWTH 2017-** 1%
- **COUNTRY LEVEL OF SECURITY OF INVESTMENT-**
- **SPECIAL ZONES IN THE COUNTRY-** Zona Franca de Manaus
- **RECOMMENDATION FOR INVESTMENT-ABC-** Agricultural commodities
- **(BUSINESS CLIMATE)** The Brazilian government has been implementing measures to improve the business environment. Some examples of Brazil shifting its course toward a better environment for investors, entrepreneurs and society lower basic interest rates to a record level, resume job creation, an economic economy law, an estimate of positive registration time and the pension reform forecast.



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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%