

Brazil – Tax System, Tax Transparency and Information Exchange

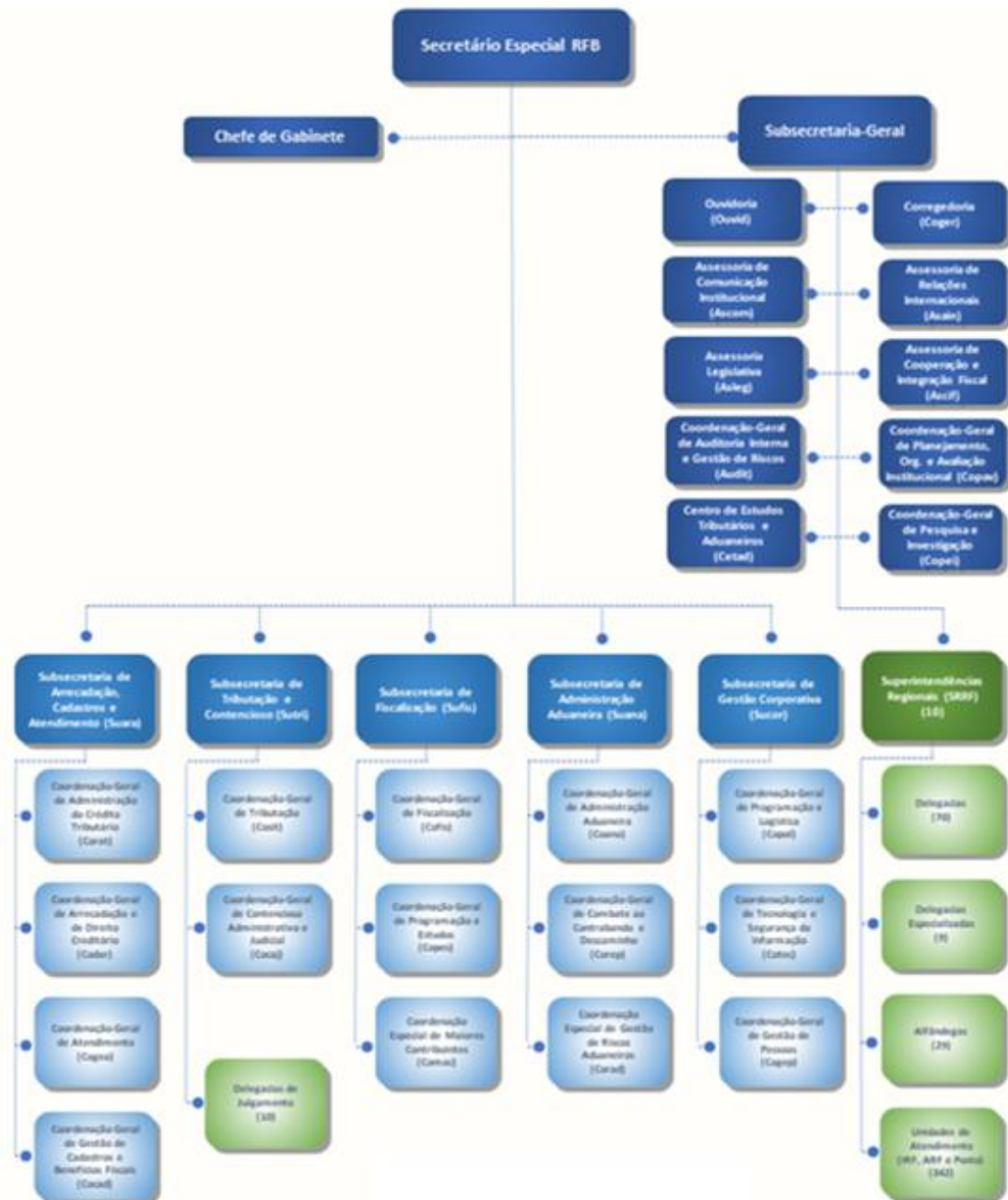
Forum Macau/China

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**Ministry of Finance of Brazil
Secretariat of the Federal Revenue of Brazil- RFB**

**Office of International Relations Advisor
International Relations Advisory Office – ASAIN
International Exchange of Tax and Customs
Information**

**Maria Cláudia Pereira da Silveira | Acting Director
Márcia Turra – Tax Auditor**

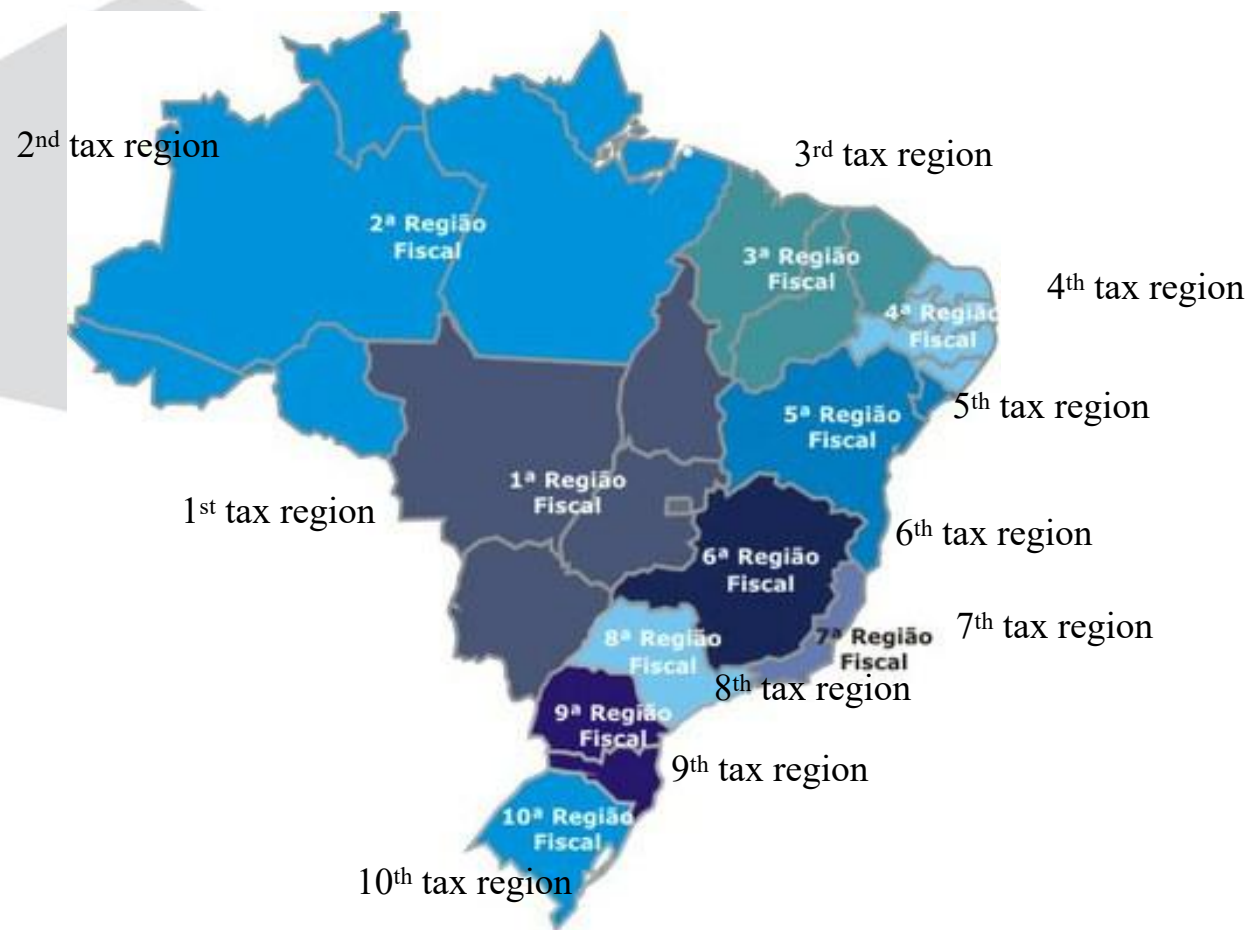


Structure of the Federal Revenue Service of Brazil

Estrutura da RFB

Brazil – Tax System, Tax Transparency and Information Exchange

Tax Regions



Federal Tax System of Brazil

Income Tax - Corporate Income Tax (IRPJ) and Individual Income Tax (IRPF), and Social Contribution on Net Profit (CSLL)

Consumption Tax: Contribution to the Financing of Social Security – COFINS and Contribution to the Integration Program — PIS/PASEP

Wealth Tax – Capital Gains Tax (GK)

Foreign Trade Tax- Import Tax (II) and Export Tax (IE)

Others

Industrialized Products Tax (IPI), Contribution to the Financing of Social Security (INSS), Tax on Financial Transactions (IOF), Rural Real Estate Tax (ITR), Contribution for Intervention in the Economic Domain (CIDE|CIDE Royalties)

State Taxes

Tax on Operations Related to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transportation and Communication Services – ICMS (consumption)

Tax on the Ownership of Motor Vehicles – IPVA (property)

Tax on Transmission by Death and Donation – ITCD

Social Contribution for the Social Security of Public Servants

Municipal Taxes

Tax on Urban Real Estate Property – IPTU (property)

Tax on Services – ISS (consumption)

Tax on the Transmission of Real Estate – ITBI

Social Contribution for the Social Security of Public Servants

Contribution for Public Lighting

Tax Information Exchange: On Request, Spontaneous, and Automatic

□ International Agreements in the Tax Area:

- 36 Double Taxation Conventions (DTCs);**
- Multilateral Convention on Mutual Administrative Assistance in Tax Matters – enables on-request, automatic, and spontaneous information exchange with over 150 countries;**
- AEOI (Automatic Exchange of Information) – exchange of financial account information, including the CRS (Common Reporting Standard) and Country-by-Country Reporting (CbC);**
- 6 Tax Information Exchange Agreements (TIEAs) – with Bermuda, Jersey, San Marino, Switzerland, the United States, and the United Kingdom;**
- FATCA (Foreign Account Tax Compliance Act) – exchange of financial account information with the United States;**

Customs Information Exchange

-Parties to the Customs Cooperation Agreements (South Africa, China, the United States of America, France, India, Israel, the Netherlands, Norway, the Czech Republic, Russia, and Turkey)



- Argentina, Brazil, Paraguay, and Uruguay



- Mercosur and Chile



- Multilateral Convention on Cooperation and Mutual Assistance Among the National Customs Administrations of Latin America



Trade Facilitation Agreement

Customs Information Exchange

- **Technical Cooperation Convention Among the Customs Administrations of Portuguese-Speaking Official Language Countries**
- **Convention on Administrative Mutual Assistance Among Portuguese-Speaking Official Language Countries in Combating the Illicit Traffic of Narcotic Drugs and Psychotropic Substances**
- **Convention on Cooperation and Administrative Mutual Assistance Among Portuguese-Speaking Official Language States for the Prevention, Investigation and Suppression of Customs Offences**



Thank you