

# verFides group

## **BRAZIL TAX TABLES 2018**

### Taxes on Corporate income and gains

Corporate income tax	15%
Surtax on profits over BRL 240,000	10%
Social Contribution Tax (financial institutions)	20%
Social Contribution Tax (all other activities)	9%

### Annual Real Estate Tax

As percentage of deemed annual value	0.3% - 1%
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### Turnover Taxes

State VAT (goods and services)	7% - 25%
Federal VAT (manufacturers' sales and imports)	Varies by goods
Service Tax (certain services)	2% - 5%

### Real Estate Transfer Tax

Payable by buyer on sales price	2% - 6% *
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\*Depends on municipality

### Withholding Rates (Non-Treaty)

Dividends	0%
Interest	15% *
Royalties	15% *
Capital Gains	15%-22.5% *

\*Higher 25% rate applies to residents of tax havens