

Jurisdiction's name:	Brazil
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

An individual is considered a tax resident in Brazil if:

- (i) he moves to Brazil under a permanent visa (i.e. residence authorization for an indefinite period);
- (ii) he moves outside Brazil to provide services to Brazilian governmental bodies located abroad;
- (iii) he remains in Brazil for more than 183 days, consecutive or not, within a 12-month period;
- (iv) he enters Brazil with a temporary visa to work under an employment relationship;
- (v) he is a Brazilian national who acquired the status of non-resident and returns to Brazil with a definite intention, on the date of arrival;
- (vi) he moves outside Brazil without presenting the Communication of Definitive Departure (in such case the individual is considered to be tax resident during the first 12 consecutive months of absence).

* Decree No. 9.580/18 – Income Tax Regulation (articles 14 to 17)

<http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/decreto/D9580.htm>

** Normative Instruction SRF 208/02 (article 2)

< <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=15079>>

Section II – Criteria for Entities to be considered a tax resident

In accordance with Brazilian legislation, an entity is considered a tax resident in Brazil if it is incorporated under Brazilian law (legal entities). In addition to that, the law establishes that where foreign entities establish (and accordingly register) in Brazil (i) branches (*filiais*), main branches (*sucursais*), agencies (*agências*) or representative offices (*representações*); or in case the (ii) foreign principal domiciled abroad, as regards the results of the operations performed by their commissionaires (*commissários*) or representatives (*mandatários*), will be subject to the Brazilian income tax regulation, according to the same rules applicable to Brazilian taxpayers (i.e. as legal entities).

* Decree No. 9.580/18 – Income Tax Regulation (articles 159)

<http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/decreto/D9580.htm>

Section III – Entity types that are as a rule not considered tax residents

Brazilian law does not specifically provide for the concept of non-resident entities. In principle, entities that do not fall within the concept of residents are characterized as non-residents.

* Decree No. 9.580/18 – Income Tax Regulation (articles 159)

<http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/decreto/D9580.htm>

Section IV – Contact point for further information

https://www.gov.br/receitafederal/pt-br/canais_atendimento