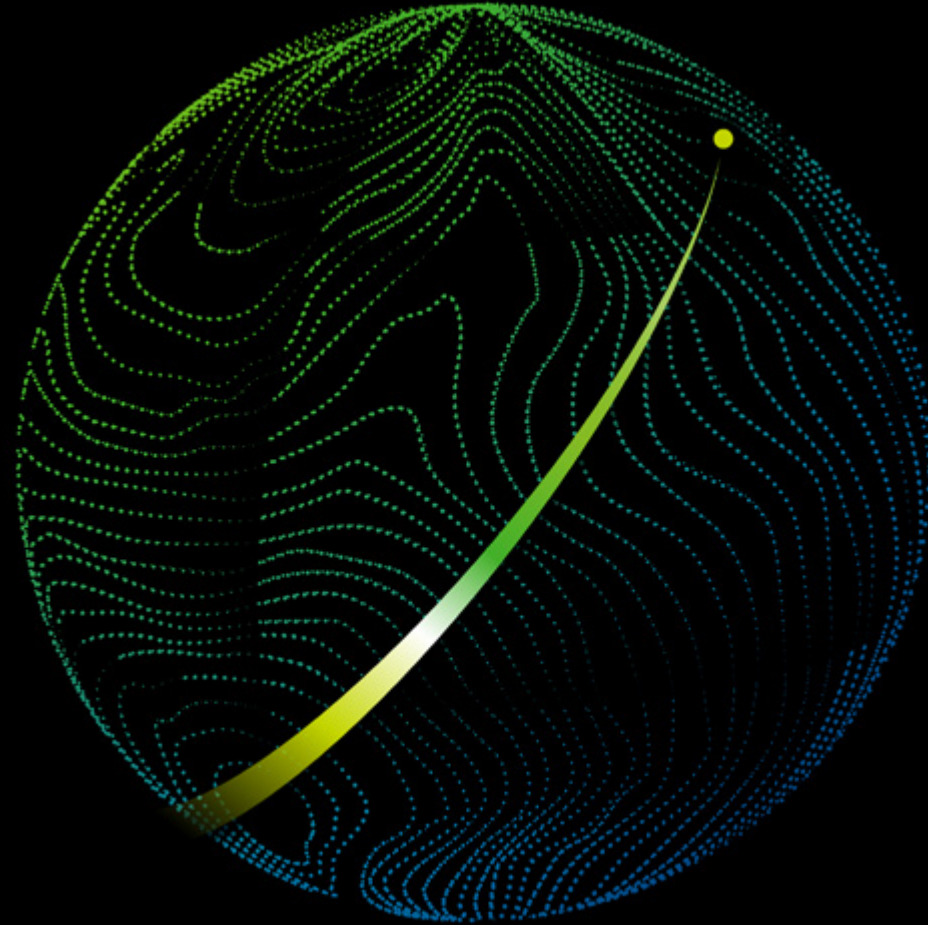


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# Tables of maximum values applicable to state and municipal taxes and rates

Resolution no. 011-2023 was published on December 29, 2023 in Extraordinary Official Gazette no. 6.783 of the same date setting forth the Tables of maximum values applicable to state and municipal taxes and rates.

The resolution established the Harmonized Classifier of Economic Activities and the corresponding maximum limits for aliquots and minimum taxable amounts applicable for Tax on Economic Activities of Industry, Commerce, Services and Similar Activities, as well as the table of maximum values applicable in determining the Tax on Urban and Peri-urban property, the table of maximum values applicable for Municipal Tax on Vehicles, the table of values applicable to the Simplified Tax System for Ventures and municipal rates according to the relevant typology.

## Relevant Aspects

- The Harmonized Classifier of Economic Activities is established for application by municipalities in setting the Tax on Economic Activities of Industry, Commerce, Services or Similar Activities, and the maximum limits for aliquots of the referred-to tax of 1% and up to 5% monthly; the minimum taxable annual amount was set as well.
- For establishment of aliquots and the minimum taxable amount, municipalities shall use the Harmonized Classifier of Economic Activities, with diversification of more specific activities allowed, as required, and for taxable purposes only, considering the structure of

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divisions set as splitting of categories of the International Standard Industrial Classification (ISIC), observing the maximum limit set for each activity.

- Establishment of tables of values of construction and land to be applied by municipalities for cadastral appraisals, cadastral registration, construction permits, occupation certificates, for the purposes of determining the Tax on Urban and Peri-urban Property, according to the area, the type of construction and other parameters set forth in the legislation that regulates this matter. The maximum limits of the annual tax aliquots are 0.5% and up to 1.5%.
- Establishment of the table of maximum values applicable by municipalities for Tax on Vehicles, based on their characteristics and typologies.
- Establishment of the table of maximum values applicable by municipalities for Tax on Economic Activities of Industry, Commerce, Services or Similar Activities under the

simplified tax system for ventures, according to the type of activity and volume of annual sales, aliquots of 0.25% and up to 1.5%.

- Establishment of tables of maximum values applicable by municipalities for rates, according to their typology.
- States and municipalities shall observe the maximum limits established in this resolution when adjusting and applying their state laws and ordinances, in accordance with the Organic Law on Coordination and Harmonization of Tax Powers of states and municipalities.

### Effective Date

This resolution is effective as from the date of its publication in Official Gazette of December 29, 2023.



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