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Møde i det brasilianske Finansministerium

Secretariat of Federal Revenue of Brazil

Brazilian Tax System

Receita Federal

Brazilian Tax System
Basic Aspects of Brazil

- **Area: 8,512,000 km^2**
- **Population: 180 millions**
- **Official language**: Portuguese
- **Capital**: Brasilia
- **Neighbor countries**: all South America countries, except Chile and Ecuador
- **Borders**: more than **15,7** thousand Km of land borders and **7,3** thousand Km of coastline

Receita Federal

Brazilian Tax System
The Brazilian Economy

- GDP: **US$ 1,070** billion in **2006**
  - ✓Industry.........**36.6%**
  - ✓Services.........**53.7%**
  - ✓Agriculture..... **9.7%**
- **Gross Domestic Product per Capita: US$ 5,900**

Receita Federal

Brazilian Tax System
The Brazilian Economy

- **Major industries**: textiles, shoes, chemicals, cement, lumber, iron ore, tin, steel, aircraft, motor vehicles and parts, other machinery and equipment
- **Major agriculture products:** soybeans, coffee, wheat, rice, corn, sugarcane, cocoa, citrus, beef
- **Labor force: 79** million
- **Unemployment rate: 12.3%** (**9,7** million of unemployed)

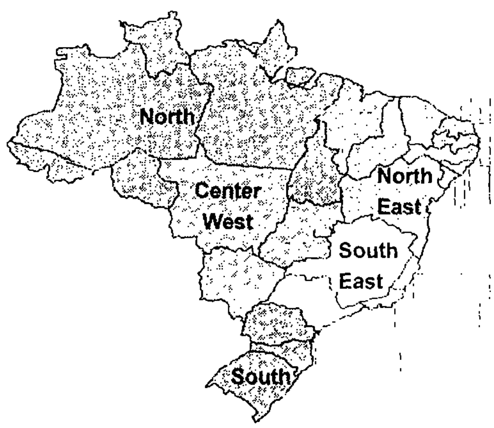
Receita Federal

Brazilian Tax System
The Brazilian Economy

- Exports (2006): **US$ 137.5 billion**
  - ✓ Soybeans
  - ✓ Iron ore
  - ✓ Passengers Vehicles and autoparts
  - ✓ Steel
  - ✓ Sugar
- Imports (2006): **US$ 91.4 billion**
  - ✓ Crude Oil
  - ✓ Autoparts
  - ✓ Integrated Circuits and Electronic parts
  - ✓ Medicines

Brazilian Tax System
The Brazilian Political System

Federal government, **26** States + the Federal District, over **5,500** local governments



Brazilian Tax System

Percentage of Total Tax Revenue by Taxable Base and Government Level - 2006

% of Total tax revenue

Tax Collection	Federal	States	Local	Total
Total Tax Revenue	69,39%	26,34%	4,27%	100,00%
Income Tax	18,52%			18,52%
Payroll Tax	19,84%	2,10%	0,43%	22,37%
Property Tax	0,04%	1,68%	1,52%	3,24%
Goods and Services Tax	24,31%	21,59%	1,93%	47,84%
Finance Transactions Tax	4,88%			4,88%
Other Taxes	1,80%	0,97%	0,40%	3,16%

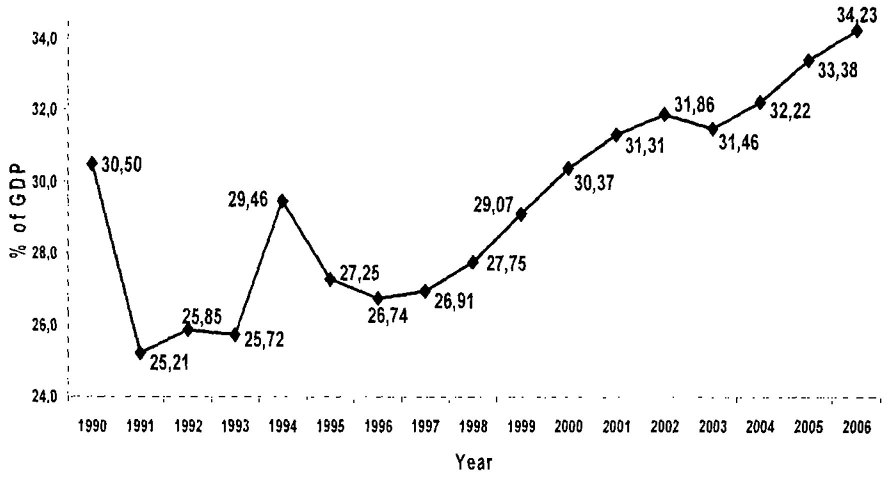
Brazilian Tax System

Brazilian tax Burden by Government level

Government level	2002	2003	2004	2005	2006
Total Tax Burden	31,86%	31,46%	32,22%	33,38%	34,23%
Federal	22,08%	21,51%	22,24%	23,25%	23,75%
States	8,40%	8,40%	8,60%	8,74%	9,02%
Local	1,38%	1,55%	1,39%	1,39%	1,46%

Brazilian Tax System

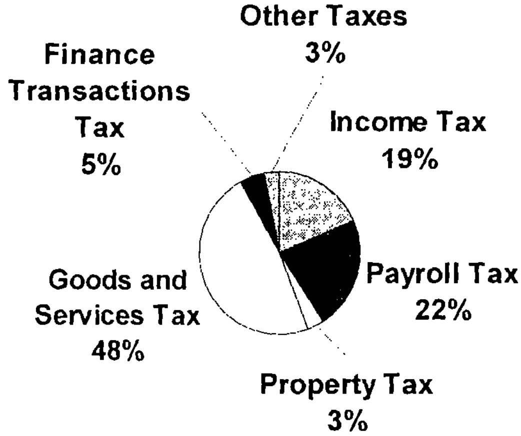
Tax Burden Time Serie



Receita Federal

Brazilian Tax System

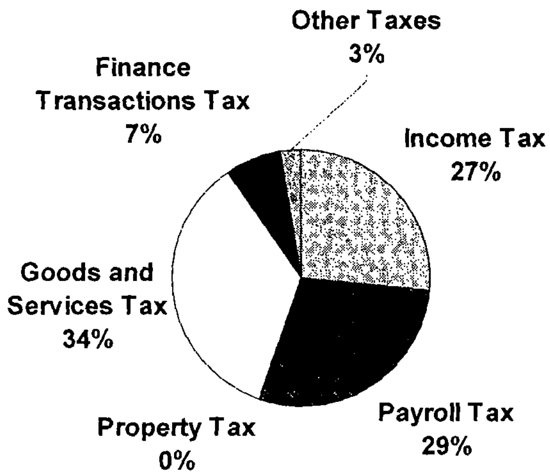
Percentage of Total Tax Revenue by Taxable Base



Receita Federal

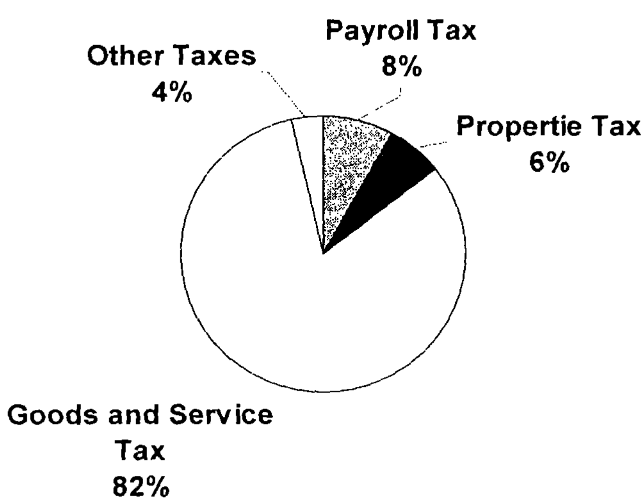
Brazilian Tax System

Federal taxes by Taxable Base



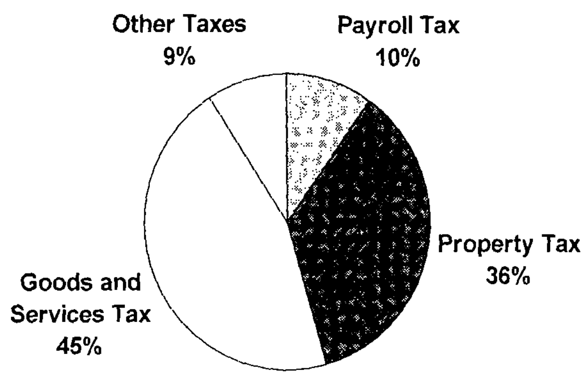
Brazilian Tax System

State taxes by Taxable Base



Brazilian Tax System

Local taxes by Taxable Base



Receita Federal

Brazilian Tax System

Main Taxes

	Tax	Adminis-tration	% GDP
1	ICMS	State	7,39%
2	Income Tax	Federal	5,89%
3	Social Security Tax	Federal	5,32%
4	Cofins	Federal	3,90%
5	FGTS Contribution	Federal	1,57%
6	Contribution on Finance Operations	Federal	1,38%
7	Industrialized Product Tax	Federal	1,22%
8	Net Profit Contribution	Federal	1,11%
9	PIS Contribution	Federal	0,86%
-	Others	-	5,59%
	Total Tax Burden		34,23%

Receita Federal

Brazilian Tax System

Main Federal Taxes

	Tax	% GDP
1	Income Tax	5,89%
2	Social Security Tax	5,32%
3	Cofins	3,90%
4	FGTS Contribution	1,57%
5	Contribution on Finance Operations	1,38%
6	Industrialized Product Tax	1,22%
7	Net Profit Contribution	1,11%
8	PIS Contribution	0,86%
9	Public Employee Contribution	0,52%
10	Foreign Trade Taxes	0,43%
11	CIDE (Fuel Contribution)	0,34%
-	Others	1,22%
	Total Federal Government	23,75%

Receita Federal

Brazilian Tax System

Main State Taxes

	Tax	% GDP
1	ICMS (Good Transfer Tax)	7,39%
2	State Social Security Tax	0,72%
3	IPVA (Motor Vehicle Tax)	0,53%
-	Others	0,37%
	Total State Government	9,02%

Main Local Taxes

	Tax	% GDP
1	ISS (Service Tax)	0,66%
2	IPTU (Urban Property Tax)	0,43%
3	Local Social Security Tax	0,15%
-	Others	0,23%
	Total Local Government	1,46%

Receita Federal

Brazilian Tax System

Personal Income Tax

Yearly Net Income (US$)			Rate
0	-----|	6,889	exempt
6,889	-----|	13,769	15,00%
more than		13,769	27,50%

- 18 million file tax returns
- 5.5 million taxpayers
- US$ 17.5 billion of tax collection

Brazilian Tax System

Corporate Income Tax

In Brazil, corporations are taxed on 3 different methods:

1 – Large companies (gross annual revenue > US$ 22 millions) are taxed on the accountable net profit on a rate of 15% plus an additional of 10% if the net profit exceed a certain limit.

2 – Intermediate companies are taxed on a presumed profit calculated by applying a rate that depend on the sector, on their gross annual revenue. On the base obtained one applies the rates mentioned above.

3 – Small companies receive a special treatment. They pay all the taxes in a unique regime called SIMPLES which permits the taxpayer to collect all taxes (FSL) in a unique *tranche*.

Brazilian Tax System

Corporate Income Tax

	Number of Companies	% of the Number of Companies	Gross Revenue [US$ million]	% of the Total Gross Revenue
Actual Profit	164,281	5%	1,516,173	84%
Presumed Profit	795,183	25%	176,473	10%
Simples	2,283,443	70%	106,213	6%
Total	**3,242,907**	**100%**	**1,798,859**	**100%**

Brazilian Tax System

The RFB in Brazil

- 32 thousand employees
- Gross Tax Collection:
  (2006) → ~ US$ 365 billions
- 63% of the national revenue
- 580 branches

Brazilian Tax System

Ongoing Projects

Synchronized Taxpayers Register (F,S,L)

joining and sharing register controls

- management integration
- standardization of information
- cost reduction
- information interchange (F,S,L)
- procedure unifying

Brazilian Tax System

Ongoing Projects

SPED

electronic invoice, tax documents and books

- integration of federal and state tax administration operations,
- removal of double information
- reduction of costs for taxpayers
- standardization of procedures
- sharing taxpayer's information by other agencies.

Brazilian Tax System

Ongoing Projects

HARPIA

customs selection based on artificial intelligence techniques

- optimization of customs control for the identification and prevention of frauds
- automatic priority ranking of customs operations based on risk analysis
- preventive approach
- more effectiveness of controls, allowing a faster flow of trade

Brazilian Tax System

Tax Revenue Sharing

- The Federal Government transfers about 9% of its collected taxes to the States and 8% for the Local governments;
- The State Governments transfer about 4% of their collected taxes to the Local governments.

% of Total Tax Collection:

	Before Transfers	After Transfers
Federal	69,4	57,6
States	26,3	31,7
Local	4,3	10,6

www.receita.fazenda.gov.br

Receita Federal

Møde med BNDES – den nationale bank for social og økonomisk udvikling

SÃO PAULO STATE GOVERNMENT
Department of Revenue

SUPERSIMPLES

Micro and Small Business Regulations

Complimentary Law nº. 123/06

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **What is Supersimples?**

Supersimples is a special kind of taxation for micro anda small business (entrepreneurs). Supersimples unifies the charges and bureaucracy on Federal, State and Municipal taxation and allows lower taxation rates for micro and small business.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➤ **Goals:**

Provide favoured treatment for micro and small business through public policies:

✓ taxation on sales and services

✓ taxation on employers payroll (labor and social wellfare contributions).

✓access to credit and technology

✓ preference on sales of goods to public administration.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➤ **Requirements**

✓ **Micro (ME):** gross revenue of business must be of up to R$ 240.000,00/year

✓ **Small (EPP):** gross revenue of business must be of up to R$ 240.000,00/year

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Department of Revenue

➢ SUPERSIMPLES IS NOT ALLOWED TO:

✓anonymous societies

✓ legal entities with are commercial representatives of foreign companies

✓ legal entities owned by other legal entities

✓Legal entities which participate in the capital of other legal entities (stock market investments are allowed)

✓ Telecommunication and electric energy business

✓ Other...

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ ACCESS TO CREDIT

✓ Special lines of credit to micro and small businesses must be provided by public banks.

➢SALES TO PUBLIC ADMINISTRATION

✓ simplification of procedures of registration for participation in sales to the public administration.

✓Possibility of paying past due taxes after the registration for participation in sales to public administration.

✓In case of price withdrawal, the micro and small businesses

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **Taxes at SUPERSIMPLES**:

✓ Company Income Tax - IRPJ;

✓ Tax on Industrialized Products - IPI;

✓ Social and Welfare Contributions – CSLL, COFINS, PIS/PASEP

✓Tax on Circulation of Goods... -ICMS

✓Tax on Services - ISS.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **SUPERSIMPLES RATES:**

5 tables with progressive rates:

✓ Revenues from resale of goods

✓ Revenues from sales of goods produced by the micro or small contributor;

✓ Revenues from services;

✓ Revenues from sales of goods subjected to tax substitution;

✓ Revenues from export operations.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ **SUPERSIMPLES Rates:**

✓Distributors/retailers –4,00% - 11,61%;

✓ Industry – 4,50% - 12,11%;

✓ Services - 4,00% - 16,85% (different kinds of services are subjected to different tables of rates).

SÃO PAULO STATE GOVERNMENT
Department of Revenue

CONFAZ

National Tax Policy Council

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **Federal Constitution - 1988**
  - ✓ ICMS – complementary law will determine as to how exemptions and incentives will be granted and revoked
  - ✓ exemptions and incentives cannot be granted or revoked by any state alone
  - ✓ only through group decision – states and the Federal District
  - ✓ Complementary Law 24/1975

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Department of Revenue

➢ Complementary Law 24/1975:

✓ exemptions and incentives can be granted or revoked only through Agreements reached and endorsed by the states and the Federal District

✓ incentive granting requires unanimous decision of the represented states;

✓ incentive partial or total revocation requires at least four fifths of the present representatives

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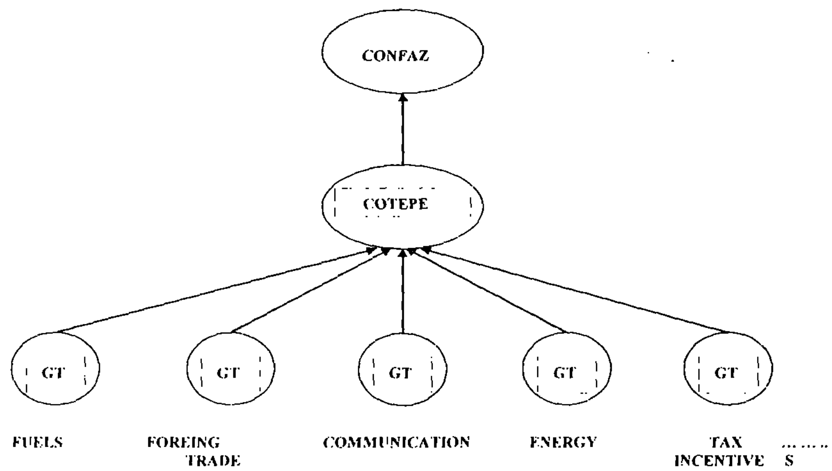
Department of Revenue

DECISION-MAKING PROCESS



SÃO PAULO STATE GOVERNMENT
Department of Revenue

DECISION-MAKING PROCESS

- any state or the Federal District can put forward a proposal, which is then discussed in the Work Groups (GT)
- **GTs – Work Groups**
  - ✓ each Work Group is made up of technicians from each state and the Federal District
  - ✓ upon approval, the proposal is sent to COTEPE
- **COTEPE – PERMANENT TECHNICAL COMMISSION**
  - ✓ representatives of the Finance Ministry, the states and the Federal District (one each)
  - ✓ upon approval, the proposal is sent to CONFAZ

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **CONFAZ – National Tax Policy Council**
  - ✓ one representative from each state and one from the Federal District.
  - ✓ Federal Government – Finance Minister or a representative by him nominated
  - ✓ States and the Federal District - Finance Secretaries (28)
  - ✓ chairman – Federal Government representative
  - ✓ decision-making process:
    - ✓ unanimously – exemptions and incentives;
    - ✓ 4/5 of the representatives – partial or total granting or revocation of exemptions and incentives;
    - ✓ majority of the representatives – other decisions.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ any state can present a proposal directly at COTEPE or CONFAZ – **extra agenda**

➢ **extraordinary meetings** can be held in two ways:

- ✓ in person
- ✓ virtually - participants are given a deadline to answer:
  - ✓ approval is automatic, when deadline falls due
  - ✓ if a deal is not reached, the proposal will be submitted to the ordinary decision-making process

➢ **Other normative instructions, besides Agreements**:

- ✓ Protocols: between two or more states and the Federal District, establishing common procedures
- ✓ SINIEF Adjustments: standardization of additional requirements

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ **Other issues** – besides tax incentives, other relevant issues are dealt with :

- ✓ additional requirements
- ✓ "tax substitution"
- ✓ improvement of the Tax Administration and the National Tax System, regarding the intersection of Federal and state tax matters, in order to achieve social and economic development
- ✓ management of SINIEF (Integrated National System of Fiscal-Economic Information) for the gathering, processing and distribution of basic data, essential to the development of fiscal-economic policies
- ✓ measures towards the simplification and harmonization of legal demands

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ Tax Competition in Brazil

✓disrespect for the national rules on providence of ICMS benefits

✓unilateral policies of tax and fiscal incentives related to the ICMS

✓Taxation in São Paulo and relevant investments.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

FUEL ETHANOL

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **SUGAR CANE**
  - ✓ raw material for the production of:

    alcoholic beverages

    sugar

    fuel (ethanol)

    other kinds of ethanol for the chemical industry

    other inputs for the food, cosmetics and pharmaceutical industry (citric acid, honey…)

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ CHEMICALS FROM ETHANOL

✓Ethanol can be used for the production of polyethylene, polystyrene, ether, acetone and other kinds of chemicals usually obtained from petroleum.

➢ SUBPRODUCTS

✓ bagasse is used for animal feeding and electric energy generation

✓"vinhoto" and "vinhaça" are used as fertilizers.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ SUGAR CANE PRODUCTION (in thousands of tons and thousands of hectares)

YEAR	Brasil			São Paulo	
	production	area	tons/hectare	production	tons/hectare
1990	262.674	4.273	61,5	137.835	1.812
1991	260.888	4.211	62,0	136.200	1.852
1992	271.475	4.203	64,6	145.500	1.890
1993	244.531	3.864	63,3	148.647	1.896
1994	292.102	4.345	67,2	174.100	2.173
1995	303.699	4.559	66,6	174.960	2.259
1996	317.106	4.750	66,8	192.320	2.493
1997	331.613	4.814	68,9	194.025	2.446
1998	345.255	4.986	69,2	199.783	2.565
1999	333.848	4.899	68,1	197.144	2.555
2000	326.121	4.805	67,9	189.040	2.485
2001	344.293	4.958	69,4	198.932	2.567
2002	364.389	5.100	71,4	212.707	2.661
2003	396.012	5.371	73,7	227.981	2.818
2004	415.206	5.632	73,7	239.528	2.952
2005	455.272	6.172	73,8	266.071	3.285

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ SUGAR CANE – ICMS TAXATION

✓ o ICMS on sales of sugar cane produced in the State of São Paulo will be charged only when:

- The product obtained from sugar cane industrialization is sold.
- There are interstate sales of sugarcane (sales to ICMS taxpayers located in other States of Brazil).

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ São Paulo Sugar Cane Mills Revenues (in Reais)

- ➢2004: 3,18 bilhões
- ➢2005: 4,20 bilhões
- ➢2006: 5,53 bilhões

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ Ethanol Production (Anhydrous and Hydrous Ethanol)

Geographic Regions	Production									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Total	14.133,32	15.493,42	14.122,11	12.981,92	10.700,25	11.465,97	12.588,62	14.469,95	14.647,25	16.039,89
Norte	27,21	32,91	16,81	19,83	35,81	28,79	30,32	39,39	47,53	47,51
Nordeste	1.922,14	2.412,28	1.667,04	1.315,27	1.528,52	1.401,64	1.518,28	1.505,23	1.675,49	1.695,56
Sudeste	9.721,38	10.363,51	9.978,46	9.372,23	7.202,72	7.753,90	8.551,82	9.786,64	9.948,40	11.154,24
São Paulo	9.038,61	9.525,21	9.008,21	8.482,49	6.472,57	7.037,78	7.734,52	8.744,90	8.861,07	9.853,77
Sul	1.254,67	1.315,28	997,76	1.049,85	829,07	937,42	974,95	1.209,45	1.178,31	995,67
Centro-Oeste	1.207.92	1.369,43	1.462,05	1.224,74	1.104,12	1.344,21	1.513,27	1.929,26	1.797,52	2.146,91

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢Hydrous and Anhydrous ethanol

✓ Anhydrous ethanol is mixed with gasoline. It does not countain significant quantities of water.

✓Hydrous ethanol is itself used as fuel.

✓São Paulo produces 5.500 thousands of m^3 of anhydrous ethanol and 4.500 thousands of m3 of hydrous ethanol

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢Fuel Ethanol ICMS Taxation

✓**Rate: Internal operations**

- ✓Hydrous –12%
- ✓Anhydrous –25%

✓ **Export** – ICMS is not levied on exports (Constitutional Rule). Credits on inputs will be kept and used by the exporter.

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Department of Revenue

➢Hydrous Ethanol Tax Substitution

✓ICMS on Hydrous Ethanol due by the entire production chain is charged at the fuel distributor (tax substitution).

✓When the Hydrous Ethanol is purchased from a supplier located in other State of Brazil, the purchaser is responsible for the ICMS collection (tax substitution)

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **Anhydrous Ethanol taxation:**

✓ This kind of ethanol will be mixed with gasoline. So, the ICMS will be charged only on the sales of gasoline (diferimento).

✓**Control methods to avoid tax evasion:**

✓Anhydrous ethanol producers must be registered at Secretaria da Fazenda (Department of Revenue).

✓There are previously authorized quantities to be sold under such form of taxation. Quantities are based on the quantity of gasoline to be sold by the purchaser.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **Fuel Distributors per Geographic Region**

Regions	Distributors	Storage Capacity in m3		
		Fuel From Oil (except gas)	Gas	Ethanol
Total	551	3.055.959	130.428	718.929
Norte	58	382.828	14.248	44.671
Nordeste	80	625.311	25.650	120.779
Sudeste	204	1.254.806	58.932	383.105
São Paulo	137	608.930	34.417	262.937
Sul	129	600.758	23.112	109.558
Centro-Oeste	80	192.256	8.486	60.816

Møde med FIESP – São Paulos erhvervsorganisation

"OS DESAFIOS PARA SER UMA EMPRESA DE SUCESSO"

Carlos Monteiro
Diretor do Departamento da Micro, Pequena e Média Indústria

QUAL PERFIL DAS MPEs NO CENÁRIO ECONÔMICO DO PAÍS?

"Os Desafios para ser uma Empresa de Sucesso"

REPRESENTATIVIDADE DAS MPEs NO CENÁRIO PRODUTIVO BRASILEIRO

- **99%** de um total de 4,6 milhões de empresas
- Empregam cerca de **67%** da mão-de-obra
- Contribuem com mais de **20%** do PIB
- **14%** do valor das exportações
- 42% dos salários pagos

Fonte: SEBRAE-SP, FUNCEX, Ministério do Trabalho e Emprego - TEM - Ano. 2001

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

"Os Desafios para ser uma Empresa de Sucesso"

COMPOSIÇÃO DAS MPEs NO ESTADO DE SÃO PAULO

- **99%** de um total de 1,3 milhão de empresas
- Contribuem com mais de **31%** do PIB
- **20%** da população brasileira
- 34% da arrecadação de ICMS
- Representa **30%** do número de MPEs do País

Fonte: SEBRAE-SP, Banco Central do Brasil (BACEN), IBGE Ano 2001

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

DEFINIÇÕES DE MPEs I – Por número de empregados

Porte\Setor	Comércio e Serviços	Indústria	Agropecuária
Microempresa	Até 09 empregados	Até 19 empregados	De 10 a 50 hectares
Empresa de Pequeno Porte	De 10 a 49 empregados	De 20 a 99 empregados	De 51 a 100 hectares

Fonte. SEBRAE- Nacional
FIESP - até 2004 - Obs.: A Fiesp utiliza o mesmo critério do IBGE

DEFINIÇÕES DE MPEs II – Por faturamento

Estatuto das MPEs

Microempresa: até R$ 240 mil

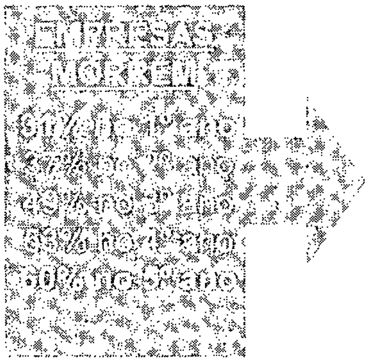
Empresa de Pequeno Porte: de R$ 240 mil a R$ 2,4 milhões

Fonte. Estatuto da MPEs – lei Complementar nº 127/2007

PORQUE AS EMPRESAS NÃO SOBREVIVEM?

"Os Desafios para ser uma Empresa de Sucesso"

PRINCIPAIS CAUSAS DE MORTALIDADE DAS EMPRESAS



1- Falta de planejamento antes da abertura

2- Deficiências na gestão empresarial

3- Insuficiência de políticas de apoio

4- Conjuntura econômica deprimida

Fonte: Pesquisa SEBRAE - Nov/2001

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

"Os Desafios para ser uma Empresa de Sucesso"

1 - FALTA DE PLANEJAMENTO ANTES DA ABERTURA

- Desconhecimento do próprio perfil empreendedor (aspectos positivos e negativos)
- Falta de orientação técnica quanto ao negócio que se pretende abrir
- Não elaboração do plano de negócios

2 - GESTÃO EMPRESARIAL

- Falta de informações para gerir o negócio (por exemplo: fluxo de caixa, finanças, aperfeiçoamento de produto, divulgação, vendas/comercialização,etc)
- Não procura assessoria técnica/profissional

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

3 - INSUFICIÊNCIAS DE POLÍTICAS DE APOIO

- Excesso de burocracia
  - Média de 152 dias para abertura de empresa **e aproximadamente 10 anos para fechar** - Fonte: **International Finance Corporation - Banco Mundial**
- Peso dos impostos x não escalonamento do faturamento
- Peso dos encargos trabalhistas
- Dificuldades para obter Crédito (excesso de exigências dos bancos p/financiamento)
- Falta de compras governamentais p/ MPEs

4 - CONJUNTURA ECONÔMICA DEPRIMIDA

- Retração de consumo
- Concorrência acirrada
- Informalidade e ilegalidade
  - 2,6 milhões de empresas informais x 1,3 milhões de empresas formais
- Taxa de câmbio, juros, etc

QUAIS SÃO CARACTERÍSTICAS NECESSÁRIAS PARA TER SUCESSO NOS NEGÓCIOS?

PRINCIPAIS CARACTERÍSTICAS PARA SER UM EMPRESÁRIO/EMPREENDEDOR DE SUCESSO

- Busca de Oportunidades e Iniciativas
- Comprometimento com Qualidade e Eficiência
- Estabelecimento de Metas e Limitar Riscos
- Informações e Planejamento
- Persistência e Auto-Confiança

QUAL O PAPEL DA FIESP NO APOIO AS MPEs?

AÇÕES E PROPOSTAS DA FIESP DE APOIO ÀS MPMIs

- Limites
  - Definir o que é MPE?
    Nas questões Tributária x Trabalhista x Financiamento
- Desburocratização
  - Guichê Único - Cadastro Único Nacional
    Agiliza o processo de abertura e fechamento de empresas
- Capacitação
  - cursos, seminários, workshops, consultoria, ferramentas de gestão on line no site - SPCred, SPQual, Metrologia, etc
- Apoio Tecnológico
  - bolsa-estágio, parceria com universidades, etc

"Os Desafios para ser uma
Empresa de Sucesso"

AÇÕES DA FIESP DE APOIO ÀS MPMIs

- Competitividade
  - Incubadora: 33 projetos instalados
  - APL´s: 07 setores beneficiados
  - Condomínio: implantação com apoio das Prefeituras e SENAI
- Acesso ao Financiamento
  - Convênios
  - Cooperativas de Crédito: melhores custos, agente BNDES
  - BNDES: viabilizar produtos e garantias (FGPC)
- Gestão política (Nova Lei Geral, Simples, Questões trabalhistas)

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

ESTATUTO NACIONAL DAS MICRO E PEQUENAS EMPRESAS (LEI GERAL)

- **SANCIONADA PELO PRESIDENTE LUIS INÁCIO LULA DA SILVA EM 14/12/2006**
- **CAPÍTULO TRIBUTÁRIO EM VIGOR A PARTIR DE 01/07/2007**

A Lei Geral da MPE

Lei Complementar à Constituição Federal, a "Lei Geral da MPE"

Objetivos:

- ***Geração de emprego***
- ***Distribuição de renda***
- ***Ampliação da competitividade***
- ***Inclusão social***
- ***Redução da informalidade***
- ***Incentivo ao crescimento das empresas***
- ***Desenvolvimento da economia***

ATUAÇÃO DA FIESP

- Lançamento da Frente Empresarial na FIESP pela Lei Geral em 10/04/2006 com mais de 500 participantes
- **Fórum de Debates da Lei Geral**, composto por Sindicatos Filiados, Departamentos Técnicos da FIESP, Entidades, com mais de 60 propostas de melhorias
- Mais de 10 eventos no interior paulista, com mais de **1500 participantes**
- **Reuniões e almoços com Deputados e Relator da Comissão**
- **Participação do DEMPI em Debates e Entrevistas**
- **Entregamos aos parlamentos e a Presidente da República mais de 100 mil assinaturas** de micro e pequenos empresários paulistas em defesa da aprovação.

PONTOS POSITIVOS DA LEI

Tributário

- Unificação e redução dos impostos (IRPJ, IPI, CSLL, COFINS, PIS/PASEP, Contribuição para Seguridade Social, ICMS, ISS)
- Não inclusão do exportado no limite do Simples

Desburocratização

- Sincronização de Cadastros
- Alvará Provisório de Funcionamento

Crédito

- Cadastro positivo
- Linhas específicas para as Micro e Pequenas Empresas

Trabalhista

- Critério de dupla visita
- Incentivo à criação de Consórcios de segurança e saúde no trabalho

Exportação

- Acesso à Novos Mercados (Consórcio Simples)

Outros áreas

- Acesso à tecnologia e Inovação
- Câmaras de Arbitragem
- Parcelamento em 120 meses dos débitos
- Fechamento automático (60 dias) para empresas sem movimento há mais de 3 anos

"Lei Geral das Micro
e Pequenas Empresas"

PONTOS NÃO CONTEMPLADOS

TRABALHISTAS

- Flexibilizar concessão de férias
- Parcelar concessão de 13º salário
- Banco de horas individuais
- Contrato de trabalho por tempo determinado

TRIBUTÁRIA

- Não gera crédito na venda
- Isenção do Imposto de Renda Limitada
- Cálculo do imposto está complexo e necessidade de disponibilizar sistema eletrônico para realização do cálculo

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

"Lei Geral das Micro
e Pequenas Empresas"

PONTOS NÃO CONTEMPLADOS

Outras Áreas

- Aumento escalonado até o lucro presumido
- Unificação do Processo de Abertura (Vago)
- Fiscalização em 3 (níveis) que podem gerar conflitos
- Sistemas de Garantias de crédito
- Recursos do FAT mais dirigidos às MPEs
- Correção Automática do limite
- Blindagem no Congresso (Criação de Comissão Permanente)

FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

INFORMAÇÕES/CONTATO

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FIESP DEMPI - Departamento da Micro, Pequena e Média Indústria

Møde i São Paulos finanssekretariat

SÃO PAULO STATE GOVERNMENT
Department of Revenue

Department of Revenue

Secretary: Mauro Ricardo Machado Costa

Assistant Secretary: George Hermann Rodolfo Tormin

SÃO PAULO STATE GOVERNMENT
Department of Revenue

BRAZILIAN TAX SYSTEM

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ Federal Constitution - 1988

✓ Brazil: Federal Republic – Union, States, Federal District and Municipalities

✓ defines the tax powers of each entity of the federation

✓ tax powers:

  ✓ to legislate and levy taxes

  ✓ cannot be tranferred from one entity of the federation to another

✓ establishes the limitations to the authority to legislate

✓ establishes tax revenue sharing

SÃO PAULO STATE GOVERNMENT
Department of Revenue

➢ The Union's Taxes:

✓ import;

✓ export;

✓ income;

✓ industrialized products;

✓ financial operations (credit, currency exchange, insurance and shares);

✓ rural property;

✓ wealth – not yet levied;

✓ extraordinary – in war or threat of war;

✓ residual – other unforeseen taxes.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

- **State and Federal District Taxes:**
  - ✓ inheritance and donation (any goods or rights);
  - ✓circulation of goods, intercity and interstate transport and communication services – ICMS
  - ✓motor vehicle property

SÃO PAULO STATE GOVERNMENT
Department of Revenue

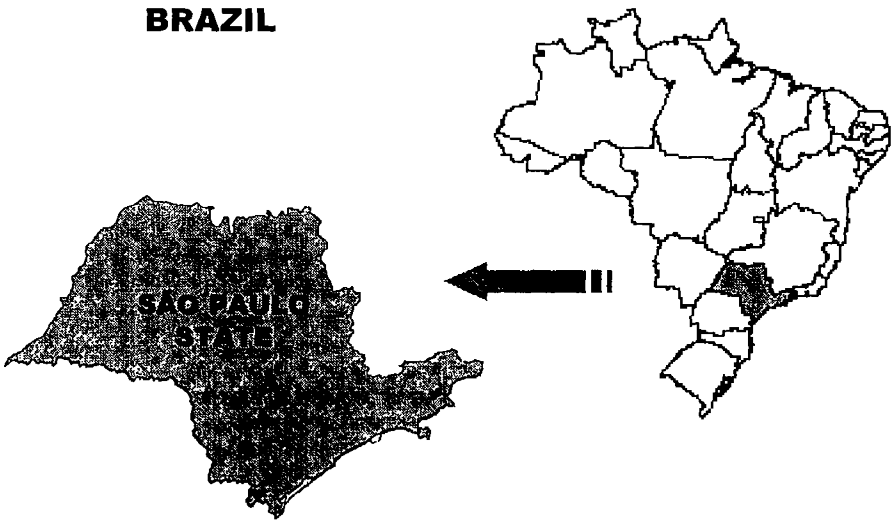
- **Municipalities and the Federal District Taxes:**
  - ✓ urban land and property;
  - ✓ real estate conveyance;
  - ✓ services

SÃO PAULO STATE GOVERNMENT
Department of Revenue

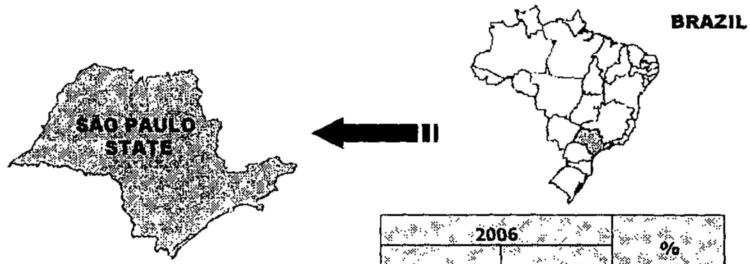
SÃO PAULO STATE

SÃO PAULO STATE GOVERNMENT
Department of Revenue

BRAZIL



SÃO PAULO STATE GOVERNMENT
Department of Revenue



	2006		%
	São Paulo	Brazil	
	(1)	(2)	(1/2)
Population (million)	41	189	21.7%
Area (km2* 1,000)	248	8,512	2.9%
GDP(*) (US$ billion)	352	1,067	33.0%
Tax Revenue(*) (US$ million)	108,488	273,890	39.6%
Federal Tax (US$ million)	74,754	180,386	41.4%
Value Added Tax-ICMS (US$ million)	26,555	77,899	34.1%

(*) Estimate.
Source: IBGE, SEADE and São Paulo State Department of Revenue.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

Tax Revenue - 2006

Tax Revenue	2006 (US$ million)	%
Value Added Tax (ICMS)	25.656	87,0%
Motor Vehicle Property Tax (IPVA)	2.557	8,7%
Inheritance Tax (ITCMD)	185	0,6%
License Fees	1.080	3,7%
Total	**29.478**	**100,0%**

Source. São Paulo State Department of Rvenue.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

Taxpayers - 2006

Sector	Quantity
Agriculture	7,822
Industry	84,330
Administered Price Sectors	13,858
Commerce and Services	283,407
Subtotal	**389,417**
Small Business (exempt)	655,585
Total	**1,045,002**

Motor Vehicle Property Tax (IPVA)	**10,660,718**

Source. São Paulo State Department of Revenue - dec/06.

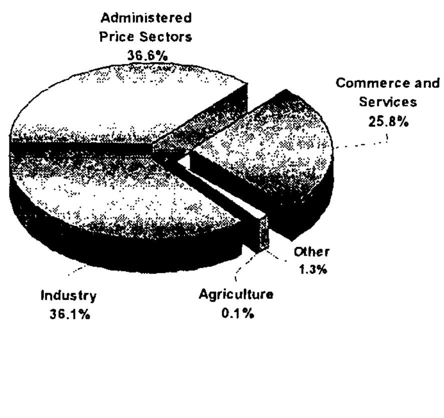
SÃO PAULO STATE GOVERNMENT
Department of Revenue

Value Added Tax (ICMS) - 2006

US$ million

Sector	ICMS
Agriculture	37
Industry	9,263
Administered Price Sectors	9,397
Commerce and Services	6,622
Other	336
Total	**25,656**

Source· São Paulo State Department of Revenue.



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SÃO PAULO STATE GOVERNMENT
Department of Revenue

ICMS Mechanism

Sales − **Purchases** ⇒ **Added Value**

ICMS DEBIT — ICMS CREDIT — ICMS

Rates:

- 18% — Within the state
- 12% and 7% — Inter-state
- Range — 0% to 25%

Source: São Paulo State Department of Revenue.

SÃO PAULO STATE GOVERNMENT
Department of Revenue

Staff

Positions	Employees
Tax Auditors	3.328
Lower Tax Court Judges	139
Clerks	2.011
Total	**5.478**

Source: São Paulo State Department of Revenue.

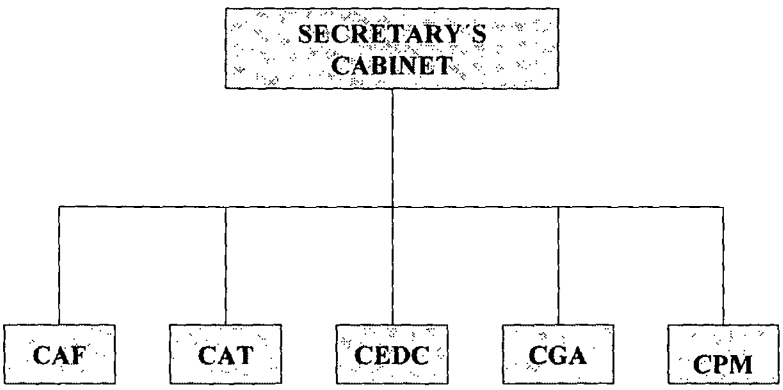
SÃO PAULO STATE GOVERNMENT
Department of Revenue

Regional Structure

Branches	Quantity
Regional Tax Offices	18
Local Tax Offices	122
Total	**140**

Source: São Paulo State Department of Revenue.

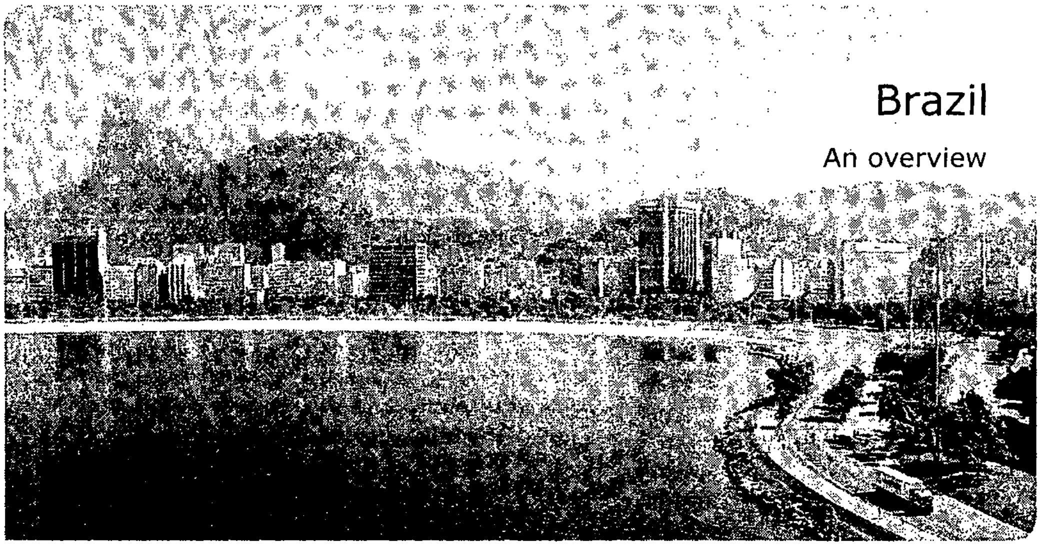
SÃO PAULO STATE GOVERNMENT
Department of Revenue



SÃO PAULO STATE GOVERNMENT
Department of Revenue

- CAF – Financial Administration Coordenation
- CEDC - Descentralized Entities and Electronic Contract Coordenation
- CGA - Administration General Coordenation
- CPM - Strategic Planning and Modernization Coordenation
- CAT - Tax Administration Coordenation

Møde med Maersk i Santos



Brazil

An overview

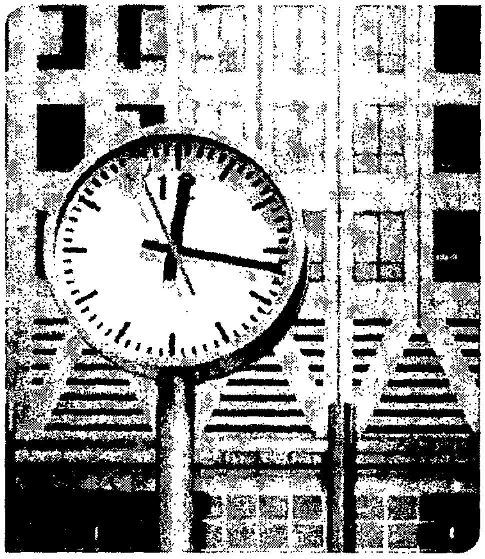
MAERSK LINE MAERSK LOGISTICS

Agenda

> Maersk in Brazil
> Taxes in Brazil
> - > Some curiosities
> - > General Features
> - > Agreements to avoid double taxation
> - > Transfer Pricing
> - > REPETRO
> - > Tax audits
> - > Legal System
> - > Importation issues
> - > Maersk Brazil – some numbers

MAERSK LINE   MAERSK LOGISTICS

Maersk Brasil timeline



MAERSK LINE   MAERSK LOGISTICS

Maersk Brasil timeline

1978

- Maersk ORB established in Brazil in 1978, serving Petrobras and other international oil companies

1994

- In April 2004 Maersk Line started in Brazil with one service to USEC
- In May 2004 Cornelia Maersk the first vessel to call a Brazilian port

1995

- ECSA-EUROPE Service added

1998

- SAM Regional office opened

1999

- Sealand and Safmarine acquisitions

2000

- MLOG started operations in August

2002

- CTO (Pecem Terminal) acquisition

2005

- PONL acquisition
- TECONVI (Itajai Terminal) acquisition

2006

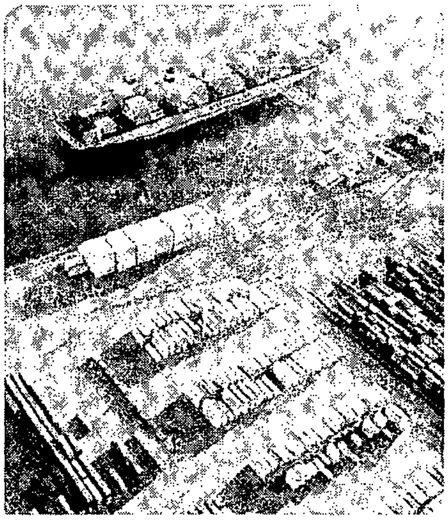
- Maersk ORB became a registered Brazilian shipowner, with two modern large PSVs (4,500 ts dwt each) built in Brazil in 2006

2007

- Today Maersk Brasil has 17 offices with more than 1,900 employees.

MAERSK LINE MAERSK LOGISTICS

Maersk activities in Brazil



MAERSK LINE MAERSK LOGISTICS

Maersk Line

- 399 employees in 12 offices
- 12 ports covered by 10 weekly services using 62 vessels, average of 35 calls per week.
- Combined imports and exports of 508,000 TEUs in 2006, generating USD 900 million
- Number 1 ocean container carrier in 2006 in exports, with 18% market share
- Number 2 ocean container carrier in 2006 in exports and imports combined, with 17% market share
- 4th largest export country in revenue in the Maersk world (behind China, USA and Japan only)
- Brazil handles today 7 owned Key Clients out of the total 10 in SAM
  - 3 are Global Key Clients: Sadia, Perdigão and Seara, 100% reefer exporters
  - These own controlled KC's were in 2006 responsible for 33% of the export volumes and 40% of the export revenue, corresponding to 62,000 TEUs and USD 140 million

MAERSK LINE MAERSK LOGISTICS

Safmarine

> 57 employees and 3 sales offices, São Paulo, Curitiba and Novo Hamburgo

> Combined imports and exports of 60,000 TEUs in 2006, generating USD 100 million in revenue

> Main export market is Africa, while main import market is Asia

> Safmarine has slot charter agreements with Maersk Line in all trades to and from Brazil, except North America, Intra-Americas and Oceania.

MAERSK LINE MAERSK LOGISTICS

Maersk Logistics - Damco

> 81 employees in 6 offices

> offers NVOCC services, supply chain management & value added services.

> In 2006 Maersk Logistics moved in exports and imports combined a total of 30,600 TEUs, generating USD 17 million in revenue

> In Brazil, under the supply chain management scope, MLOG provides documentation handling, vendor management, carrier management and full supply chain visibility to Key Clients, such as Wal-Mart, Staples, Starbucks, Puma, B&Q, Springs and Wolverine.

MAERSK LINE MAERSK LOGISTICS

Mercosul Line

> 90 employees in 8 offices & 65 sea-farers crewing the 2 operated vessels

> 6 ports served with a fortnightly service using 2 vessels

> In 2006 Mercosul Line moved in cabotage and cabotage feeder combined a total of 42,000 TEUs, generating BRL 87 million in revenue

MAERSK LINE MAERSK LOGISTICS

Ceara Terminal Operator - CTO

> Operates in the Port of Pecem under concession of the Ceará State Port Authority

> CTO currently has 174 employees, 2-thirds of which are blue collars

> Pecém, 50 km away from Fortaleza city, the capital of Ceará state, is the largest export fruit port in Brazil

> Maersk was the pioneer carrier in using this gateway to Northeast Brazil exports

> CTO in 2006 had 268 vessel calls and performed 61,000 moves, 49% of which on Maersk Line vessels

MAERSK LINE MAERSK LOGISTICS

Teconvi

> Operates the container terminal of the port of Itajaí, second largest port in volumes in Brazil, after Santos

> Teconvi has today 390 employees, 2-thirds of which are blue collars

> The port of Itajaí is today the largest reefer container port in the Maersk world and ranks among the largest reefer ports in the world

> In 2006 Teconvi performed 385,000 moves, 34% of which on Maersk Line vessels

MAERSK LINE MAERSK LOGISTICS

ORB – Oil Related Business

> Established in 1978 in Brazil, represents Maersk Supply Services, Maersk Contractors, Maersk Tankers, Maersk H2S Safety Services and Svitzer

> Serves Petrobras and other international oil companies

> Over the past 25 years has been operating an average of 12 platform supply vessels for Petrobras at any given time

> Operated a drilling unit for 9 years (1978-87) for Petrobras

> Managed crewing for five years (1997-02) on two FPSOs (Floating Production Storage and Offloading) for Petrobras

> Currently has 6 oil and gas vessels on charter to Petrobras

> As a Brazilian company, Maersk Brasil became owner of 2 modern Platform Supply Vessels built in Brazil, which since 2006 are serving Petrobras

> Holds assets in 5 offshore blocks (being the operator in 4 of them), all in the Santos basin

MAERSK LINE MAERSK LOGISTICS

Our coverage

> Main ports in volume are Santos, Itajai, Rio Grande, Paranagua and Pecem.

> Itajai is the main port in SAM for Maersk Line, while Rio de Janeiro and Vitoria are largest import distributors to center Brazil.

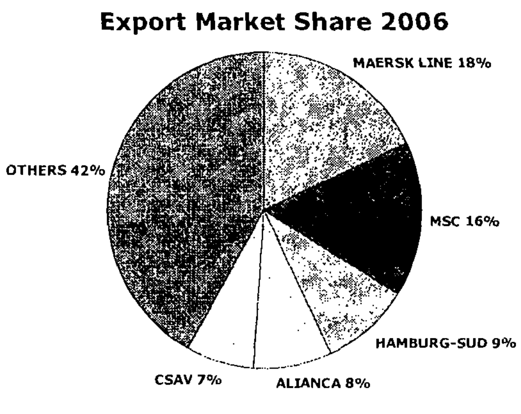
> Itajai, Rio Grande and Paranagua main commodity export is poultry, being Itajai the largest reefer container export port in the world for Maersk Line.

> From Northeast (Salvador and Pecem) the main commodity is fruits, namely melons, mangoes, grapes and bananas, being Pecem the largest port in the region for Maersk Line.

MAERSK LINE MAERSK LOGISTICS

Competition - Brazil exports

Main competitors in the export market (total 2006 exports: 2.05 mill. TEU)

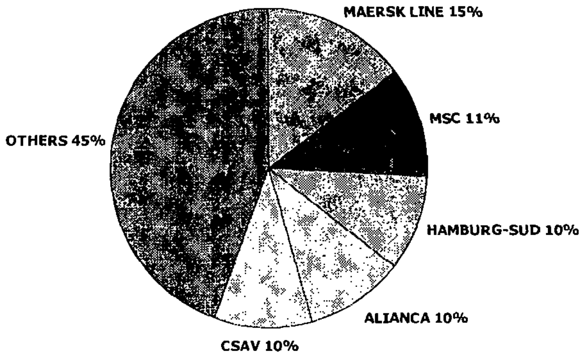


Source: Datamar

Competition – Brazil imports

Main competitors in the import market (total 2006 imports: 1.04 mill. TEU)

Import Market Share 2006



Source: Dataliner

MAERSK LINE MAERSK LOGISTICS

Port infrastructure

> Ports have basically reached their limits, congestions are a permanent situation now

> Congestions lead to a strong position on terminals side and supply and demand rule applies: increasing port tariffs all over the coast

> Congestions lead to delays and subsequent port omissions.

> Delays lead to speeding up ships and subsequent increasing in bunker consumption

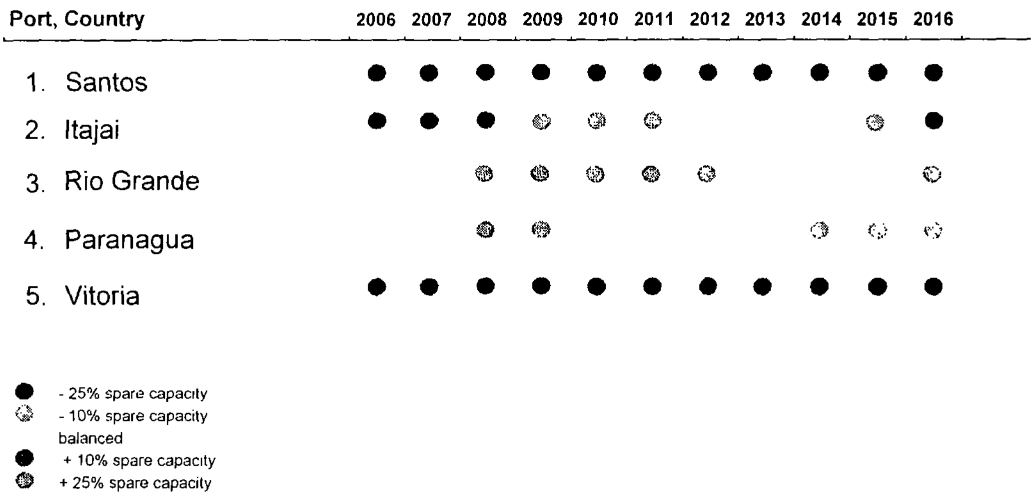
  > 12hrs delay ex-Pecem to Algeciras equal USD100.000 in extra bunkers to reach window on time.

> Although political focus is high, Brazil remains a difficult investment environment

> Capacity constraints in the 10 biggest Brazilian ports will cost the liner shipping industry approx. USD 6-7 bill. accumulated in combined lost revenue & increased costs over the 2006-2016 period

MAERSK LINE MAERSK LOGISTICS

Port capacity constraints in major ports in Brazil



Ports listed by size in volumes

Itajai includes Navegantes volume projections

Rio Grande and Paranagua 2008 are considering the 2nd berth ready

17

MAERSK LINE MAERSK LOGISTICS

Taxes in Brazil

MAERSK LINE MAERSK LOGISTICS

Some Curiosities

In Brazil, there are 79 different taxes paid to the Federal Government, States, and Municipalities.

Most companies have highly staffed tax departments to calculate and control taxes and file documents related to taxes.

In 2006 the Federal Government announced that they collected BRL 392.542 millions (considering just the federal taxes).

3.000 different fiscal laws are valid and there are annually nearly 300 changes to these laws.

The companies pay 70% of the taxes, the other 30% is paid by the people.

At the end of the month, some companies pay up to 40% of their billing in taxes to the different governing entities (Federal, State and Municipality)

MAERSK LINE MAERSK LOGISTICS

General Features

The current Federal Constitution allocates taxation power to the Federal Government, the States and Municipalities.

Taxation in Brazil is divided between taxes, service fees, betterment taxes, social contribution and compulsory loans. Each governing entity is allocatted specific taxes which are listed in the Constitution.

The Federal government, States and Municipalities charge services fees (regulatory fees or specific service fees).

Betterment fees can be collected from owners of real estate that benefit from public works, however it is not commonly collected.

Contributions are levied by Federal Government and these taxes have a specific destination (to finance social security, social contributions and others).

Tax legislation is voluminous, in general not clear and gives room for different interpretations.

General Features 2

The most important taxes which represent the biggest part of the tax burden in Brazil are:

Income tax - Federal - annual with monthly payments - assessed on profits and capital gains generated in Brazil or abroad - rate 34%.

PIS and COFINS (social contributions)- Federal - monthly - assessed on gross revenue - rate 9,25%.

ISS - Municipal - monthly - assessed on services rendered - rate between 2-5% , depending on the city.

ICMS - State - monthly - assessed on transports and communication services and circulation of goods (similar to VAT), rate between 4 - 31%, depend on the service, goods and State.

Social Security - Federal - monthly - assessed on payroll and self employed workers, rate between 20% (self employed) and 28,2% (employee salary), plus personal contribution varying with salary level - from 8-11% on a maximum base of 2,894 BRL per month.

CPMF - Federal - weekly - assessed on payments, withdrawal or transfers from bank accounts - rate 0,38%

MAERSK LINE MAERSK LOGISTICS

Agreements to avoid double taxation

Denmark and Brazil signed a double taxation agreement in 1974. This agreement means a.o. that income can only be taxed in the country, where the company is established. For A.P. Møller - Mærsk this means that all shipping activities are taxed in Denmark. Moreover, such an agreement ensures a stable and predictable business environment. Such stability is crucial for long term planning of our business activities.

Brazil has agreements with a number of countries to avoid double taxation. These agreements only consider the Income Tax.

According to this agreements the income related to air and maritime freight will be taxed just in the country where the head office of the company is.

Brazil withhold income tax for any money remittances. The rates are 15-25% depending on the nature of the remittance. For interests the rate is 15% and for dividends there is an exception.

Transfer Pricing

The Brazilian transfer pricing methods are generally incompatible with OECD methods, with the exception of the Comparable Uncontrolled Price Method ("CUP Method"),

The profit margin for each method is predetermined and does not necessarily correspond to market reality.

There is no hierarchy between methods - the tax payer can choose the one which provides the most favorable result. Multinational companies can identify the Brazilian method that most closely coincides with results under OECD methods.

There is no Advance Pricing Agreement (APA) ruling.

Transfer Pricing calculation is a required disclosure in the annual income tax return (June).

Comparing Transfer Pricing Systems*

Brazil	*OECD*
•*Legislation / Document Driven*	•*Business Driven*
- Discussions around interpretations of the law	-Is this arm's length given my specific circumstances?
•*Transactional (Price) based, formulary approach*	•*Market based, comparability critical*
- Calculations on a product / service basis	- Exercise of judgment, e.g. on best method,
-Detailed provisions for calculation of tax allowed	best PLI, best comparables
prices and costs. one should follow the text of law	- Profit methods are allowed (TNMM/CPM, PSM)
- Documentation requirements, including	- Transactional methods based on market, not law
spreadsheets and invoices, may be extensive.	- Functions & risks, industry and economic analyses are essential
•*Compliance with the law at the core of analysis*	•*Business/ economic circumstances of taxpayer at center*
•*Smaller degree of subjectivity*	•*Often difficult to establish "right" answer*
•*Intangible assets not part of TP rules but income tax provisions* -Recipient of technology perspective	•*Importance of intangible assets for determination of intra-group income allocation, value creation, comparability purposes & specific intercompany transfers (e.g. IP migration)*

* By KPMG Brazil

REPETRO – Tax Incentive Program for the Oil Industry

REPETRO is a special tax regime which allows the importation of goods and spare parts exempted of federal taxes (state and municipal taxes still apply). It is an important initiative for the development of the oil industry in Brazil and has been enforced since 2000.

This regime is granted to companies performing oil exploration and to companies subcontracted to render services in relation to these activities. The goods covered by the exemption are listed in the law.

There is not an exception / suspension granted for the ICMS, which means all importation is taxed by it.

Controlling the flow of parts and providing authorities with all qualifying documentation is however highly complicated. There is unfortunately plenty of room for unintentional breaches, and consequently fines are applied.

In order to take advantage of the exemption, it is necessary to provide a guarantee equal to the amount of the tax suspended. This is a recent change in interpretation, where previously a company with equity of 1 mill could post such guarantee. This change in guarantee requirement has a substantial cost to Maersk having approximately 250 mill BRL suspended on vessels and parts. Issue is in discussion in court as well as within the tax authorities.

MAERSK LINE MAERSK LOGISTICS

Tax Audits and other verification

In order to avoid tax evasion, the governing entities created secondary obligations where the tax payers need to inform tax payments, tax calculation details, accounting and economic information.

Many of these obligations have similar information and are compared by tax authorities constantly.

Most of this information and comparison are used to open tax audits (when the information does no match).

The limitation period to audit is five years. An audit process can take two or three years. It is very uncommon to have a tax audit which does not result in a tax assessment. All fiscal inspectors interpret legislation in favour of the Government.

There is the possibility to clarify tax concerns with tax authorities by formal consulting, however, often the answers are not so favourable for tax payers and can provoke a tax audit about the subject.

Most of the final decisions about tax issues are in favour of the Government, especially at the administrative level. The Superior Court is also not generally favourable to tax payers.

MAERSK LINE MAERSK LOGISTICS

Legal System

Civil, criminal and labor laws are issued by the federal government. Tax is delimited in the Constitution and States and Municipalities can issue their own laws observing the Constitution.

There are many different levels of judicial appeal, which allow for legal cases to go on for years before conclusion. Tax cases have, before the judicial appeals, two levels of optional administrative appeals.

The legal system, apart from being overly complex, is characterized by absenteeism, longer than average holidays, shorter working hours, and strikes which help the legal cases going on for years.

MAERSK LINE MAERSK LOGISTICS

Special Issues with Imports

The federal economic policy is aimed at foreign trade balance surplus and protectionist. Numerous policies and taxes have led to a rather bureaucratic and demanding importation process.

Changes to tax rates on imports are subject to a much simpler approval process than other taxes, which allows authorities to react quickly to changes in markets and set up protective measures against imports.

The customs authorities are to some extent also characterized by a lack of uniformity in interpretation of the laws.

It is not permitted to import used goods for which a national substitute exists, however individual requests may be evaluated by Customs. For containers there is a special rule which permits the nationalization of the units that already are in the country, subject to duties paid.

MAERSK LINE MAERSK LOGISTICS

A.P.Moller Group – tax numbers

TAX	2006	2007
Income tax	4.615.642	3.494.779
PIS and COFINS	10.627.333	8.125.749
ISS	8.500.520	4.906.191
Social Security	14.560.618	12.251.363.
ICMS	951.922	1.029.361
CPMF	1.869.631	1.153.361
Total	**41.125.669**	**30.961.185**

These figures do not consider customs duties

2007 consider taxes paid until August

MAERSK LINE MAERSK LOGISTICS

Questions ?

Thank you !!

Møde med John Wolthers i Santos
Chambers of Commerce

COMEXIM

CAFÉS DO BRASIL

Kaffe i Brasilien

PRESENTATIONEN STARTER NU.

COMEXIM

CAFÉS DO BRASIL

KAFFENS BETYDNING I BRASILIEN.

af John Olav Wolthers
Comexim Ltda.
Santos / Brazil
September 2007 – Santos

INDHOLD

- **I PART**

  KAFFE I BRASILIEN I DAG.
- **II PART**

  HVAD BETYDER KVALITET I KAFFE ?
- **III PART**

  HVEM DRIKKER HVILKE KVALITETER ?
- **IV PART**

  SPØRSMAAL OG SVAR.

I PART

KAFFE I BRASILIEN I DAG

BRASILIEN I DAG

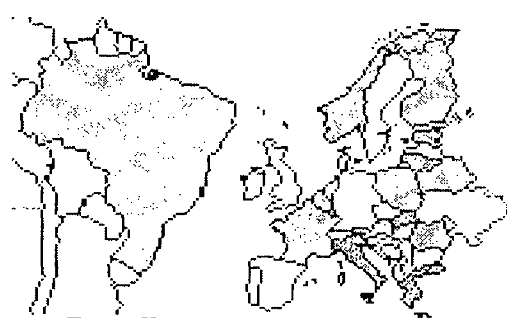
- LANDETS STØRRELSE
- BEFOLKNING
- UDENRIGSHANDEL (BETYDNING AF KAFFE)
- POLITIK

- EN KORT FILM OM BRASILIEN, SANTOS OG COMEXIM.

BRASILIEN I DAG

LANDETS STØRELSE

- STØRELSE: 8,547,404 KM^2
- HELE EUROPA KAN VAERE I BRASILIEN.



Brasil Europe

BRASILIEN I DAG

BEFOLKNING

AAR	BEFOLKNING	OBSERVATION
1872	10,000,000	
1900	17,500,000	
1960	70,000,000	
1980	120,000,000	
2005	180,000,000	Census
2020	194,224,000	Forventet

BRASILIEN I DAG

UDENRIGS HANDEL

AAR	IMPORT (I MIO $)	EKSPORT (I MIO $)	KAFFE
1958	1,500	1,400	61.0%
1964	1,100	1,400	53.0%
1980	22,900	20,100	14.0%
2000	55,800	55,100	3.0%
2001	55,600	58,200	2.3%
2003	48,270	73,315	1.9%
2006	91,400	137,500	2,13%

BRASILIEN I DAG

UDENRIGSHANDEL

MAIN EXPORTS	2006	2005
JERN MALM	6,51%	6,17 %
OLIE	5,02 %	3,52 %
SOJA COMPLEX (BEANS, MEAL & OIL)	4,12 %	4,52 %
PERSON BILER	3,34%	4,59 %
SUKKER (RA, & REFFINERET)	2,86%	2,01 %
FLYVEMASKINER	2,36 %	2,30 %
OKSEKSEKOED	2,28%	2.04 %
AUTODELE	2,15%	2,08 %
GRØNNE KAFFE BØNNER	2,13%	2,35 %
KYLLINGE KOED	2,13%	2,35 %

BRASILIEN´S KAFFE HISTORIE

POLITIK OG HISTORIE OMKRING KAFFEE

- **1727** – DE FØRSTE KAFFEPLANTER BLIVER SMUGLET IND I BRASILIEN AF OBERST PALHETA FRA FRANSK GUYANA TIL BELÉM / PARÁ, NORDBRASILIEN .
- **1773** – FØRSTE EXPORT AF BRASILIANSKE BØNNER TIL PORTUGAL.
- **1786** – DE FØRSTE KAFFETRÆR BLIVER PLANTET I SÃO PAULO.
- **1822** – UAFHÆNGIHEDSDEKLARATIONEN, BRASILIEN ER ALLEREDE DEN STØRSTE KAFFEPRODUCENT I VERDEN..
- **1889** – BEKENDTGØRELSE AF BRASILIEN SOM REPUBLIK MED STØTTE OG FINANSERING FRA KAFFE PRODUCENTER.
- **1919** – FORBUD MOD SPIRITUS I USA STIMULERER KAFFESALG.
- **1933** – OPRETELSE AF EM NATIONAL KAFFEAFDELING SOM BLIVER BRASILIENS KAFFE INSTITUT I 1953, DER KONTROLERER PRODUKTION OG EXPORT.

BRASILIEN I DAG

POLITIK OG HISTORIE OM KAFFEPRODUKTION

CAFÉS DO BRASIL

BRASILIEN I DAG ER:

- DEN STØRSTE PRODUCENT I VERDEN
  (38 MILL SÆKKE AF BAGS OUT OF 116 MILL SÆKKE
  2,3 MILL TONS OUT OF 11,6 MILL TONS).
- DEN STØRSTE EKSPORTØR I VERDEN
  (26 MILL SÆKKE UD AF 86 MILL SÆKKE
  1.5 MILL TONS UD AF 5.2 MILL TONS).
- DEN ANDEN STØRSTE KAFFE FORBRUGER I VERDEN, EFTER USA OG FØR TYSKLAND.
  (14 MILL SÆKKE UD AF 106 MILL SÆKKE
  0.85 MILLTONS UD AF 6.4 MILL TONS).
- DE NYLIGSTE FORVENTNINGER / SKØN OVER HØSTEN PÅ DE PRODUCERENDE STATER.

BRASILIEN I DAG

KAFFE PRODUKTION STATISTIK

CAFÉS DO BRASIL

BRASILIANSK HØST	TYPE	2004 - 2005	2005 – 2006
MINAS GERAIS		21,150,000	16,400,000
	CERRADO	4,200,000	3,400,000
	SUL	12,200,000	8,250,000
	ZONA DA MATA	4,750,000	4,750,000
ESPIRITO SANTO		5,850,000	8,300,000
	ARABICA	1,850,000	1,800,000
	CONILLON	4,000,000	6,500,000
SÃO PAULO		4,250,000	3,300,000
PARANÁ		2,150,000	1,700,000
BAHIA		2,350,000	2,500,000
	ARÁBICA	1,700,000	1,850,000
	CONILLON	650,000	650,000
RONDÔNIA		2,550,000	2,150,000
	ARÁBICA	50,000	50,000
	CONILLON	2,500,000	2,100,000
OTHERS		1,800,000	1,650,000
	ARÁBICA	800,000	450,000
	CONILLON	1,000,000	1,200,000
TOTAL (BAGS of 60 Kg)		40,100,000	36,000,000
TOTAL (METRIC TONS)		2,40 MILL	2 16 MLL

FILM OM BRASILIEN

PART II

HVAD BETYDER KVALITET I KAFFE?

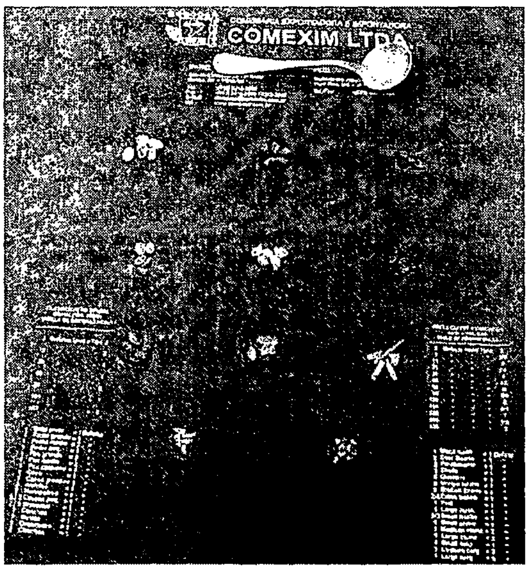
KVALITET I KAFFE

CAFÉS DO BRASIL

- TYPER (DEFEKTER)
- BØNNE STØRRELSE
- `KOP´ KVALITET
- RISTNING´S GRAD

TYPE (DEFEKTER)

CAFÉS DO BRASIL



BØNNE STØRRELSE

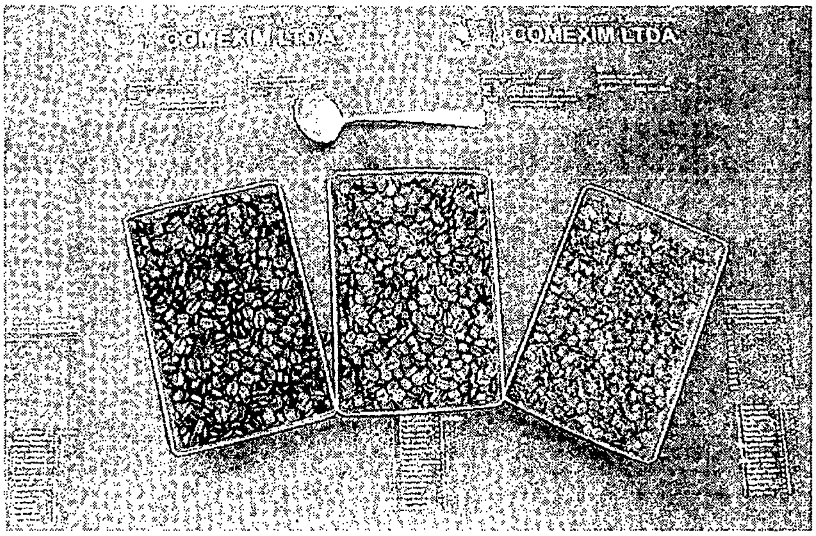
CAFÉS DO BRASIL

KOP KVALITET

CAFÉS DO BRASIL

RISTNING

CAFÉS DO BRASIL



KVALITET I KAFFE

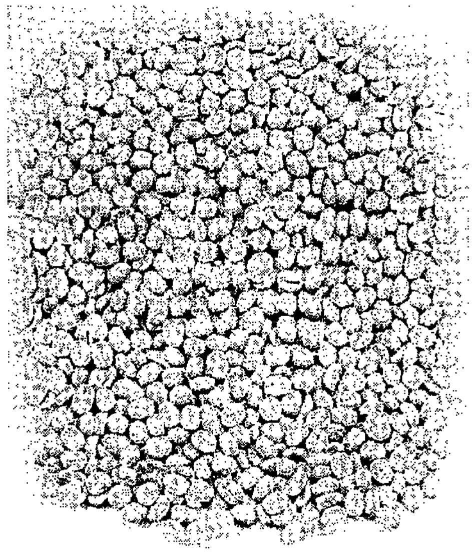
KATEGORIER
ARABICA OG ROBUSTA

CAFÉS DO BRASIL

- VASKET ARABICAS
- UVASKET ARABICAS (NATURAL)
- ROBUSTAS
- MÆNGDER AF FORSKELLIGE KVALITETETER

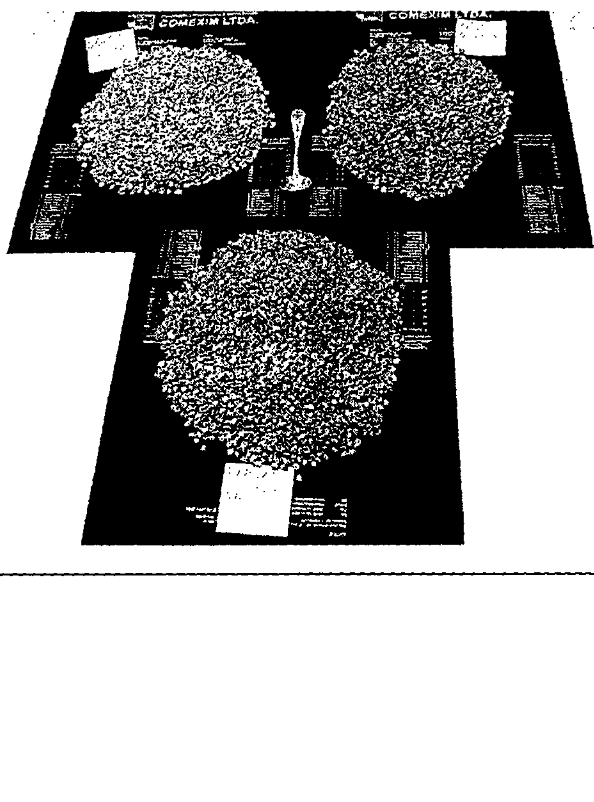
WASHED ARABICAS

CAFÉS DO BRASIL

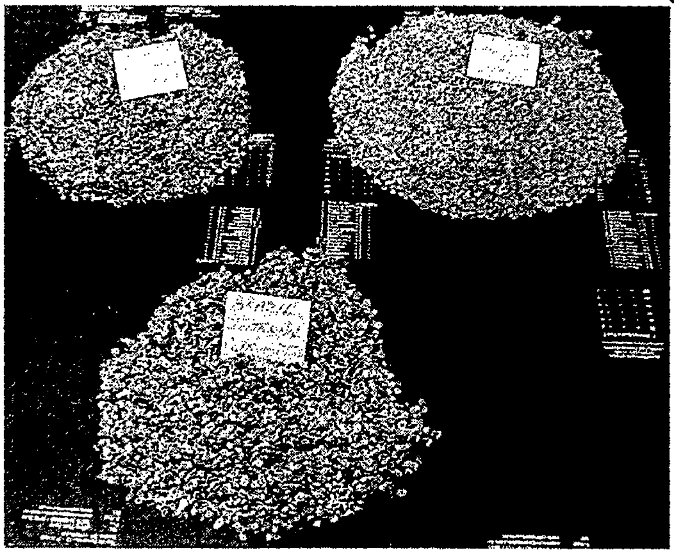


UVASKED (NATURAL) ARABICAS

CAFÉS DO BRASIL

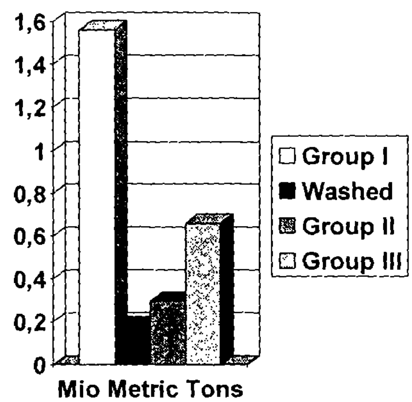


ROBUSTAS



MÆNGDER AF FORSKELLIGE KVALITETER

- Gruppe I
  Arabica Natural ss (1.56)
  Arabica Washed (0,18)
- Gruppe II
  Arabica Rio Zonas (0,3)
- Gruppe III
  Conillon – Robusta (0,66)



KVALITET I KAFFE

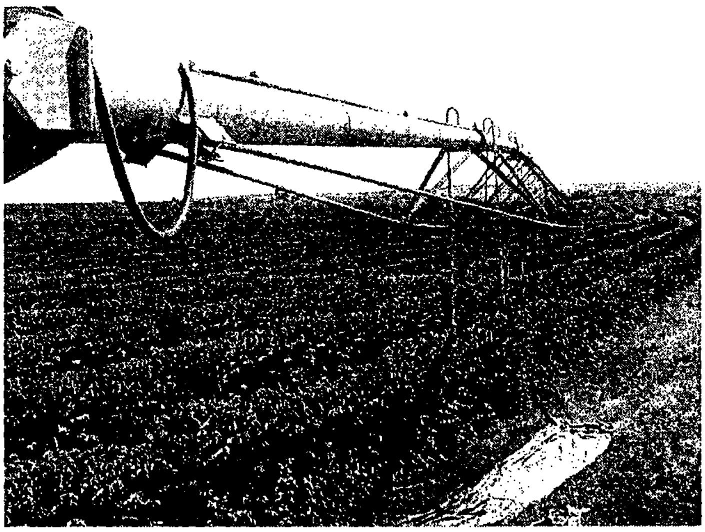
FAKTORER MED INDFLYDELSE PÅ KVALITETEN

- KLIMA
- HØJDE
- JORDBUNDSKVALITET
- PRODUKTIONS METODER

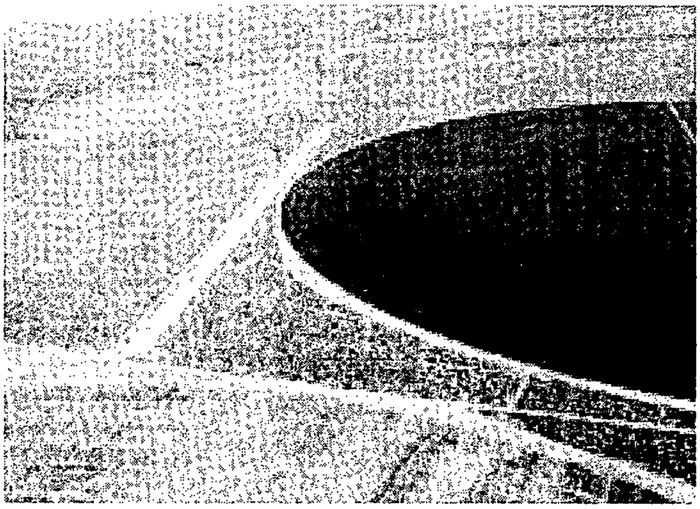
KLIMA

HØJDE

JORDBUND



PRODUKTIONS METODER



PRODUKTIONS METODER

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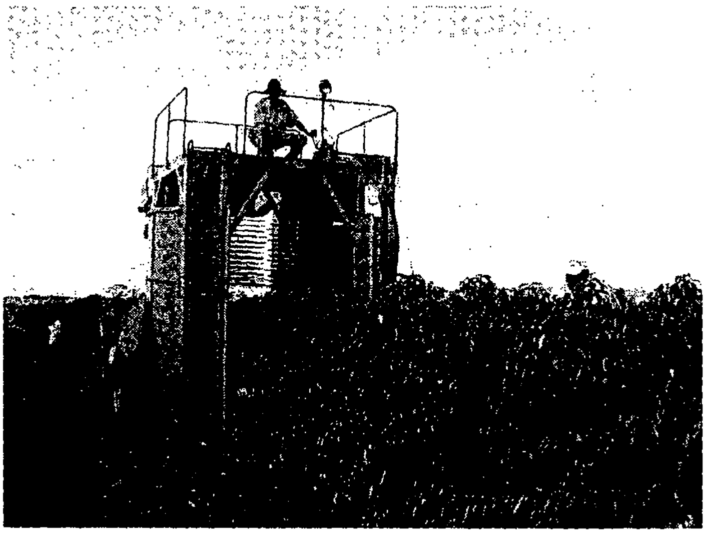

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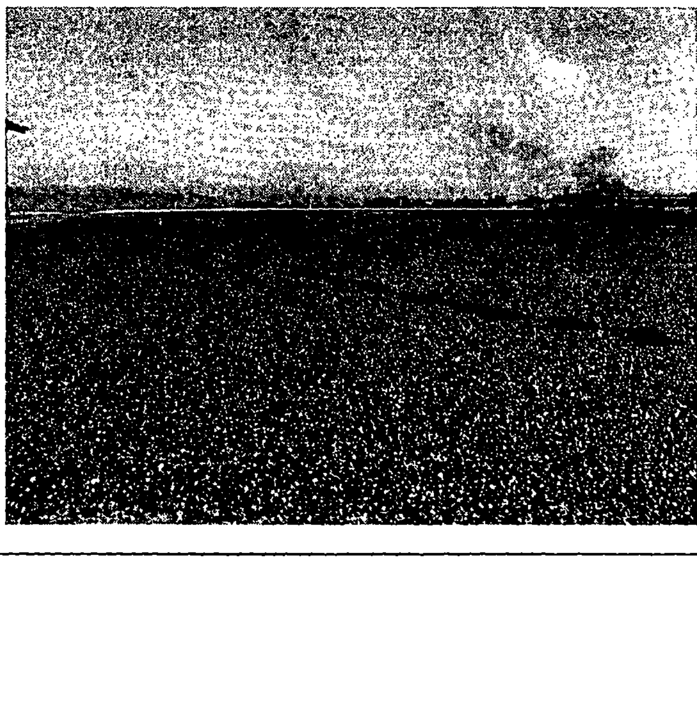


CAFÉS DO BRASIL

III PART

HVEM DRIKKER HVILKE KVALITETER ?

CAFÉS DO BRASIL

Hvem drikker hvilke kvaliteter og hvorfor?

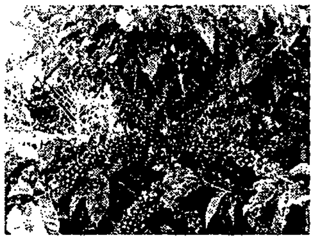
VANER I DE STØRSTE KAFFEFORBRUGSLANDE:

BETYDNINGEN AF;

- ORGANOLEPTICS ROLLE (smags udviklingens rolle)
- BLANDING AF KAFFEKVALITTETER
- RISTNING
- VANDET DER BLIVER BRUGT TIL BRYGNING.

KAFFE I DANMARK

- KVALITETS ASPEKTER
- FINAL CONSIDERATIONS



IV PART

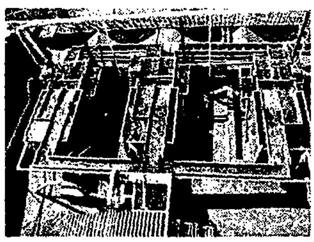
SPØRSMÅL OG SVAR

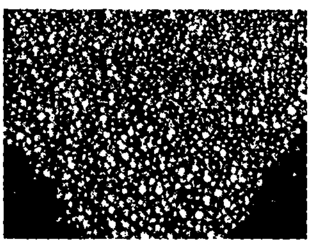
SPØRSMÅL OG SVAR

CAFÉS DO BRASIL

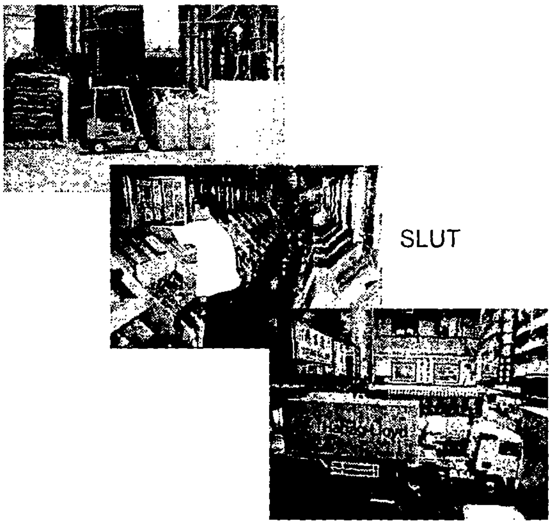
SPØRSMÅL OG SVAR

CAFÉS DO BRASIL





SPØRSMÅL OG SVAR



SLUT