

巴西税收居民身份认定规则

一、个人

符合下列情况之一的个人应视同巴西税收居民：

- 持巴西永居签证移居巴西的个人；
- 被巴西公司聘用的个人；
- 从入境日起12个月内在巴西停留超过183天的个人。

上述标准引用于第 3.000/99 号法令 - 所得税法, 第 18 至 19 条 (RIR/99)

http://www.planalto.gov.br/ccivil_03/decreto/d3000.htm

行政法令 - IN RFB 第 146/98 号

二、实体

如果一个实体依照巴西法律成立、或者其选择将企业总部设立在巴西，该实体将被视为巴西税收居民。不论收入来源于何地，税收居民个人或法人须就其全球收入和资本收益负有所得税纳税义务。纳税人需要依据税收居民相关规定对自身所得税义务进行自我评估，并按要求进行年度所得税纳税申报。

上述标准引用于第 3.000/99 号法令 - 所得税法, 第 212 条 (RIR/99)

http://www.planalto.gov.br/ccivil_03/decreto/d3000.htm

三、不视为税收居民的实体

巴西法律没有关于非税收居民实体的特别规定。一般情况下，不符合上述税收居民条件的实体应视为非税收居民。巴西政府不对其股利分红征税，也不对分支机构利润征税。非居民无需进行年度所得税纳税申报。然而，如果非居民在巴西拥有资产（如房地产、银行账户、股票、车辆等），则必须向巴西联邦税务局注册为巴西纳税人。同样的，外国公司通过在巴西设立的分公司、子公司、办事处或通过代理人、代表在巴西境内经营业务的，也必须在相关政府机构注册。实体的分支机构、办事处或代表处在税收范畴下等同于一个税收居民实体，并应就归属于这些分支机构、办事处或代表处的收入纳税。

上述标准引用于以下法令：

法令第 3.470/58 号，第 76 条

法令第 4.131/62 号，第 42 条

法令第 6.264/75 号，第 1 条

RIR/99，第 147 章节 II 与 II 段落

民法法典（Civil Code），第 1.126 章节

四、联系方式

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巴西纳税人识别号编码规则

一、纳税人识别号介绍

巴西联邦税务局向每一个已注册的纳税人发放唯一的识别号。纳税人识别号结构根据税收居民类型的不同（即个人或实体）而有所差异。

1. 个人:

CPF 为发放给国民和税收居民的识别号。(参见行政法令 – IN RFB 第 1.042/10 号)

2. 法人:

CNPJ 为发放给实体（包括公司、合伙企业、基金会等）的纳税人识别号。(参见行政法令 – IN RFB 第 1.470/14 号)

通常来说，非巴西税收居民的自然人或法人如在巴西拥有资产，如房地产、车辆、银行账户、投资了公司、合伙企业等，都需要申请注册 CPF 或 CNPJ 号码。

申请注册流程参见以下链接:

<https://www.receita.fazenda.gov.br/Aplicacoes/ssl/ATCTA/CPF/InscricaoPublica/inscricao.asp>

<http://www.receita.fazenda.gov.br/pessoafisica/cpf/CPFEntPublicConven.htm>

更多关于自动发放纳税人识别号的信息

问 1: 是否自动为所有税收居民发放纳税人识别号?

个人：是

实体：是

二、纳税人识别号编码规则

纳税人识别号的编码规则根据税收居民类型的不同（即个人或实体）而有所差异。

对个人而言，其纳税人识别号由 11 位数字组成（最后 2 位数字是前 9 位数字的算术运算结果）；对法人而言，其纳税人识别号则由 14 位数字组成，格式为 **XX.XXX.XXX/XXXX-XX**（前 8 位数字代表公司，“/”号后 4 位数字用于区分分公司或子公司，最后 2 位数字是前 12 位数字的算术运算结果。）

三、如何找到纳税人识别号

CPF 号码:



身份证件:

REPÚBLICA FEDERATIVA DO BRASIL

ESTADO DO ESPÍRITO SANTO
SECRETARIA DE ESTADO DE SEGURANÇA PÚBLICA
POLÍCIA CIVIL
SPTC / DEPARTAMENTO DE IDENTIFICAÇÃO

ASSINATURA DO TITULAR

CARTEIRA DE IDENTIDADE

THOMAS GREG & SONS

VÁLIDA EM TODO O TERRITÓRIO NACIONAL

REGISTRO GERAL

DATA DE EXPEDIÇÃO

NOME

FILIAÇÃO

NATURALIDADE

DATA DE NASCIMENTO

DOC ORIGEM

CPF

ASSINATURA DO DIRETOR

LEI Nº 7.116 DE 29/08/88

THOMAS GREG & SONS

职业证件(如律师资格证):



四、国内网站信息

更多信息请参见以下链接:

CPF:

<http://www.receita.fazenda.gov.br/PessoaFisica/CPF/CadastroPf.htm>

CNPJ:

<http://www.receita.fazenda.gov.br/PessoaJuridica/CNPJ/ConsultaSitCadastralCNPJ.htm>

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资料来源:

巴西税收居民身份认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Brazil%20Tax%20Residency.pdf>

巴西纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Brazil-TIN.pdf>

Brazil - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

An individual is deemed to be a resident in Brazil for tax purposes if: he moves to Brazil under a permanent visa; he is hired by a Brazilian company; or if he remains in the country for more than 183 days during a 12 month-period from the original date of entry.

Decree No. 3.000/99 – Income Tax Code , articles 18 and 19 (RIR/99)

http://www.planalto.gov.br/ccivil_03/decreto/d3000.htm.

Administrative Act – IN RFB nº 146/98

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

An entity is deemed to be resident in Brazil for tax purposes if it is incorporated under Brazilian law or if it opts for registering its corporate headquarters in Brazil. Resident individuals or legal persons are liable to income tax on their worldwide income and capital gains, regardless of the source of the income. They must self-assess their own income tax liability under the rules applicable to resident taxpayers and are required to file an annual income tax return.

Decree No. 3.000/99 – Income Tax Code , article 212 (RIR/99)

http://www.planalto.gov.br/ccivil_03/decreto/d3000.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, all entities that do not fall within the concept of resident are characterized as non-residents. Brazil does not tax dividends nor does it apply a branch profit tax. Non-residents are not required to file an annual income tax return. However, non-residents who own properties (real estate, bank accounts, shares, vehicles, etc.) in Brazil must register as taxpayers with the Brazilian federal tax authorities. Likewise, foreign companies operating in Brazil through a branch, subsidiary or office or doing business in Brazil through a commissionaire or representative must be registered with the Brazilian public authorities. The branch, office or agent may be equated to a resident legal entity for tax purposes and be taxed with respect to income attributable to the branch, office or agent.

Law nº 3.470/58, article 76

Law nº 4.131/62, article 42

Law nº 6.264/75, article 1

RIR/99, article 147, II and II

Civil Code, article 1.126

Section IV - Contact point for further information

Genevieve Castello Branco

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phone: (55 61) 3412-4847

Brazil – Information on Tax Identification Numbers

Section I – TIN Description

The Secretariat of the Federal Revenue of Brazil (RFB) assigns a unique number to each person enrolled in its registries. The TIN structure depends on the type of taxpayer (individual or legal person).

1. For individuals:

The “*Cadastro de Pessoas Físicas – CPF*” is a number attributed to both national and resident taxpayers
(Administrative Act – IN RFB nº 1.042/10).

2. For legal persons:

The “*Cadastro Nacional da Pessoa Jurídica – CNPJ*” is an identification number issued to entities (including companies, partnerships and foundations) of relevance for the tax administration.
(Administrative Act – IN RFB nº 1.470/14).

In general, non-residents either natural or legal persons who own certain assets in Brazil, such as real estate, vehicles, participation in a company or partnership, bank accounts or investments, are required to register at the CPF or CNPJ.

The registration process is available both online and directly at one of the partner institutions.

<https://www.receita.fazenda.gov.br/Aplicacoes/ssl/ATCTA/CPF/InscricaoPublica/inscricao.asp>

<http://www.receita.fazenda.gov.br/pessoafisica/cpf/CPFEntPublicConven.htm>

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals **Yes** Entities **Yes**

Section II - TIN Structure

The TIN structure varies depending on the type of taxpayer.

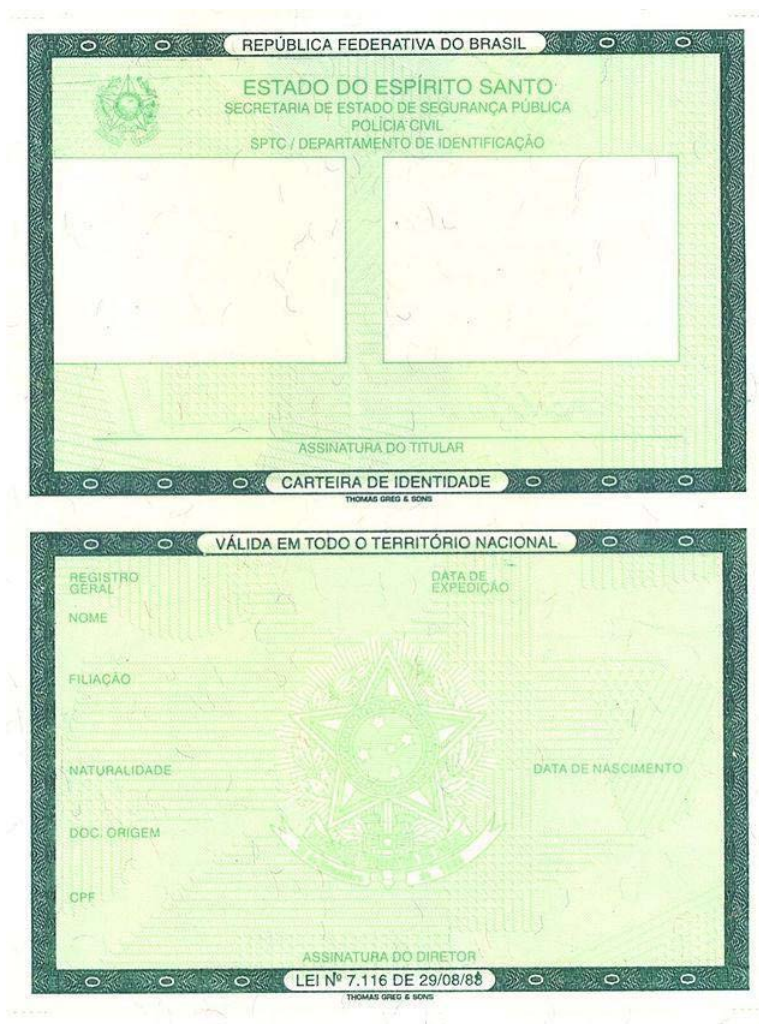
For individuals, it consists of 11 digits (the 2 last numbers are the result of an arithmetic operation on the 9 previous ones) and for legal persons, it consists of 14 digits formatted as XX.XXX.XXX/XXXX-XX (the first eight digits identify the company, the four digits after the slash identify the branch or subsidiary and the last 2 are the result of an arithmetic operation on the previous ones).

Section III - Where to find TINs?

CPF:



ID Card:



Driver License:



An



Professional Identity Cards (i.e. Bar Association):



Section IV - TIN information on the domestic website

For further information:

CPF:

<http://www.receita.fazenda.gov.br/PessoaFisica/CPF/CadastroPf.htm>

CNPJ:

<http://www.receita.fazenda.gov.br/PessoaJuridica/CNPJ/ConsulSitCadastralCNPJ.htm>

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