

# State Tax Incentives

## Step-by-step guide

Secretary of Economic Development, Science, Technology and Innovation - SEDECTI  
Executive Secretary of Economic Development - SEDEC



Secretary of  
Economic Development,  
Science, Technology  
and Innovation



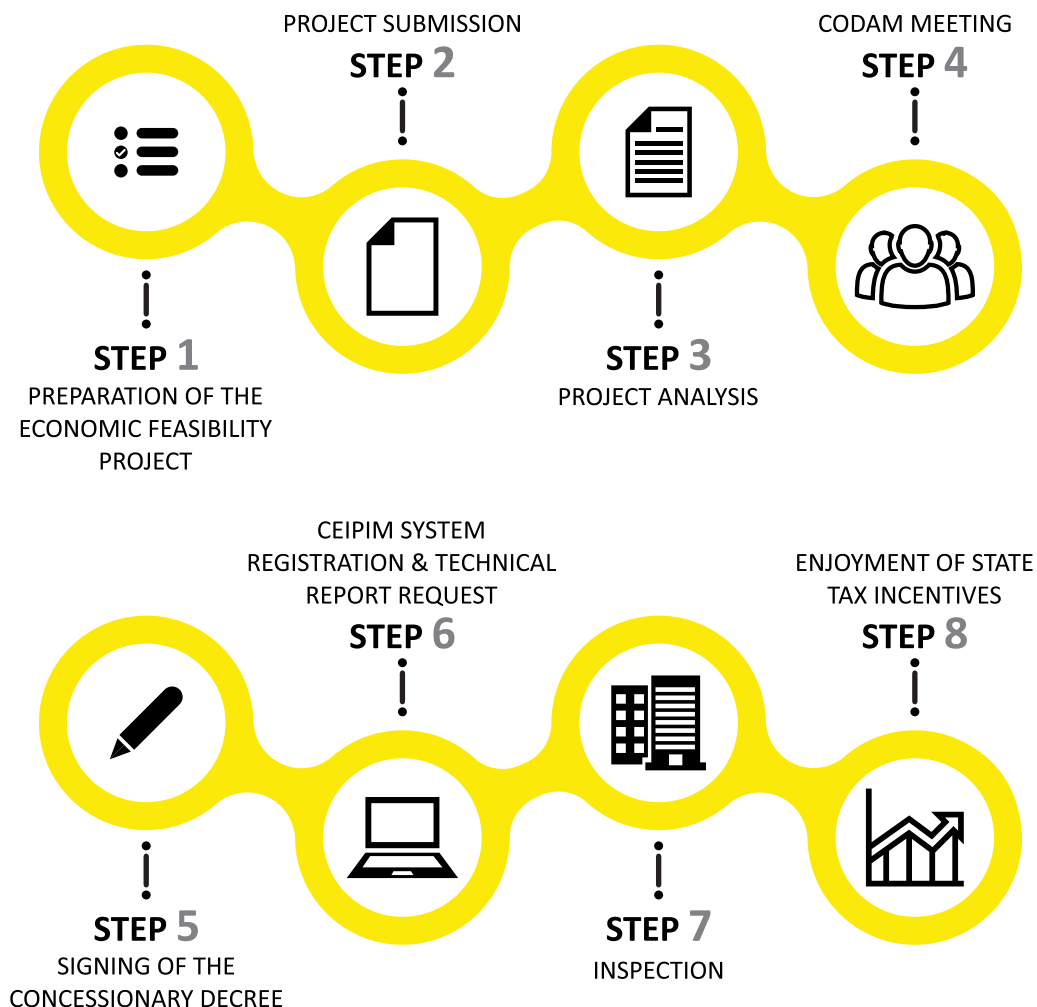
**AMAZONAS**  
GOVERNO DO ESTADO



**Dear investor,**

In order to facilitate the process of submitting your Economic Feasibility Project for the enjoyment of State Tax Incentives, the Amazonas State Department for Economic Development, Science, Technology and Innovation – (Sedecti) has prepared a simple step-by-step guide of the process your Project will go through, as well as the necessary documentation to complete some stages.

**STATE TAX INCENTIVES STEP-BY-STEP GUIDE**



### **Step 1: Preparation of the Economic Feasibility Project**

At this stage, you, the investor, will need to hire an economist or economic consultant to prepare an Economic Feasibility Project. The project consists of data such as: economic indicators, production process, production, billing, costs, investments, labor.

Check the list of registered consultants in the link below:

<http://www.seducti.am.gov.br/informacoes-do-investidor/>

Together with the project, we list the necessary documentation for submission.

- 1.1** Balance sheet (from opening - last year) → for diversification and updates Project
- 1.2** CCA/SEFAZ\*
- 1.3** Federal Revenue Certificate\*
- 1.4** INSS Certificate\*
- 1.5** FGTS Clearance Certificate\*
- 1.6** SEFAZ Clearance Certificate\*
- 1.7** Proof of not opting for the (Simples Nacional - Different Tax Regime)\*
- 1.8** Proof of payment of the expediting Fee per product\* Royalties contracts
- 1.9** Articles of Association, Bylaws and amendments\*
- 1.10** Description of inputs with origin, price and percentage of the total\*
- 1.11** IPAAM License\*
  - Other Documents
  - Industrial project update spreadsheet (worksheet according to the model available on the SEDECTI website)
- 1.12** Interministerial Ordinance of the PPB, related to products\*
- 1.13** Legal power of attorney\*
- 1.14** Corecon Project Registry \*
- 1.15** Employer Identification Number (EIN) Registry \*

**Note: Depending on the type of project (implementation, diversification or updating) some documentation is not required.**

### **Step 2 - Feasibility Project Submission**

The Technical Economic Project must be submitted on the Incentive Platform. For more information, go to: <http://www.seducti.am.gov.br/informacoes-do-investidor/>.

The project submission deadlines are established according to the date of each Codam Meeting which occurs every two months. During the year of 2021 the submission deadlines are:

**Feb, 09.2021 – Apr, 14.2021 – Jun, 09.2021 – Jul, 28.2021 – Sep, 29.2021 – Nov, 24.2021**

### **Step 3 - Feasibility Project Evaluation**

The project will be evaluated by our team of technicians and, if everything is correct, prior approval is made and forwarded to the Amazonas Development Council (Codam). Otherwise it'll be given back to correct mistakes and other pendencies.

At this stage, the registration verification is also carried out.

### **Step 4 - Codam meeting**

The Amazonas Development Council - Codam, in accordance with Decree No. 14,168, of August 8, 1991, which provides for it, is a collegiate body, linked to the State Governor's office. All submitted projects are discussed and officially approved.

This meeting occurs 6 times a year and the dates are previously established. In 2021 the council will meet in the dates below:

**Feb, 14. 2021 (projects approved *ad referendum*) – Apr, 4. 2021 – Jun, 6. 2021 – Aug, 19. 2021 – Oct, 10. 2021 – Dec, 16. 2021**

**Note: If the project is of great interest to the State, it can be approved *ad referendum*, without the need to wait for the Codam meeting.**

**Step 5** - Next step is the signing of the concessional decree by the state governor. The decree is published within 7 days.

### **Step 6 - Registry on Ceipim system and technical report inspection request**

Ceipim is the Sedecti's system where companies which own state incentive taxes are registered and they are already established in Manaus Industrial Pole (MIP). The registry is quite important for the ongoing process because the system gets all data of technical reports.

The technical report will check if the project is according to productive process. At this stage there will be a document verification.

Down the list below you can check all documents required.

- Request application in two copies;
- Office Fee - R\$ 2.50 per process and R\$ 16.00 per report (code 3573);
- Copy of the Tax Incentive Decrees related to the Product;
- Copy of the Technical Inspection Report in force (in case of renewal);
- Negative certificate of debts from Sefaz, FGTS and Federal Contributions;
- Power of attorney (if applicable);
- Copy of Balance Sheet or Balance Sheet for the current year;
- CCA Sefaz (state registration card);
- Copy of the updated CAGED;
- Operation License - IPAAM;
- Proof of social benefits: food, health, transportation, leisure, education and, if you have more than 100 employees, proof of day care, (Contracts or invoices).

The technical report must be requested by a virtual protocol. More information you can check on the link:

<https://online.sefaz.am.gov.br/protocoloAM/>



### **Step 7 - Inspection**

The state department technicians will go to the company to check the production process and issue the report. If necessary, correction is made so that everything is in accordance with the Project presented.

### **Step 8 - Enjoyment of State Incentive Taxes**

**For more information see:**

<http://www.seducti.am.gov.br/informacoes-do-investidor/>

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