

Export Champion Program

sace 

Luiss
Business
School

Dott. Graziano Messana
Presidente Camera di Commercio Italiana
San Paolo, 1/12/2022



Forecast Brasile



Trend Settori / Opportunità



Doing Business

INVESTIMENTI DIRETTI



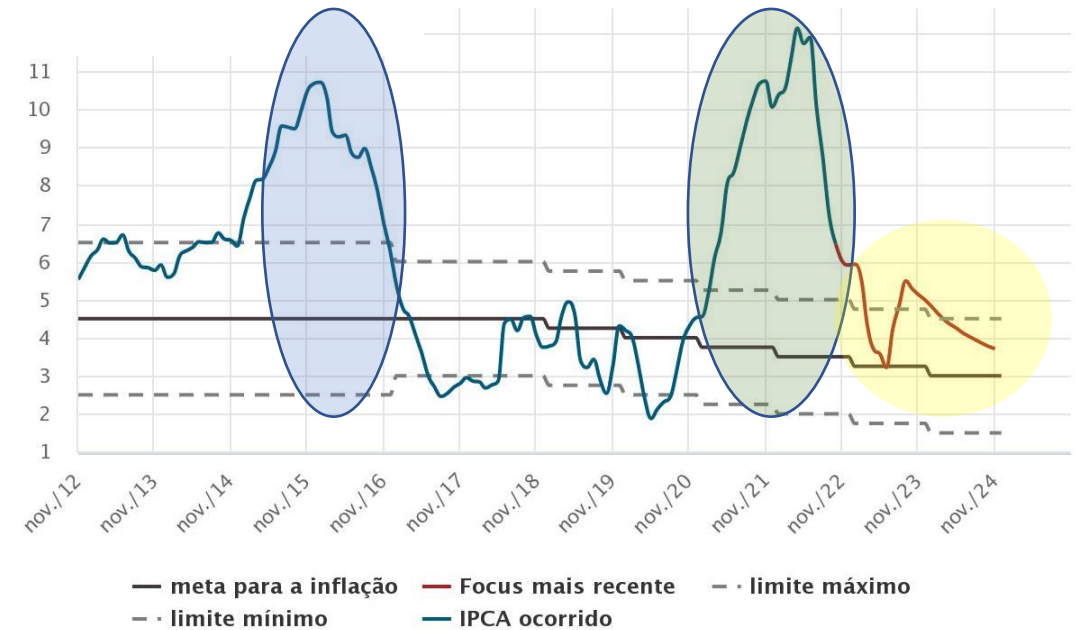
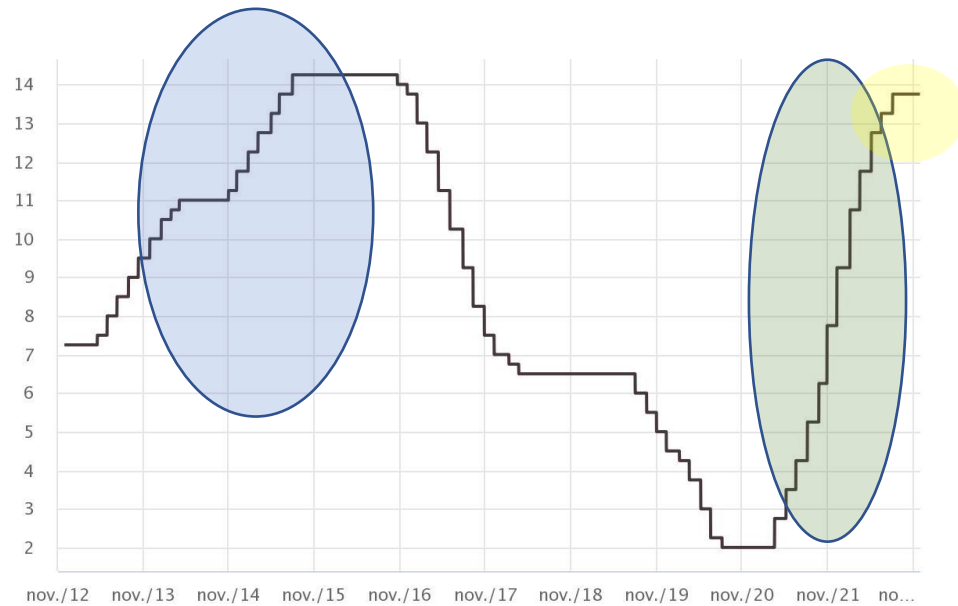
Unctad Data: 2021 investimenti per 58 miliardi USD, raddoppiato rispetto a al 2020

Forecast Brasile



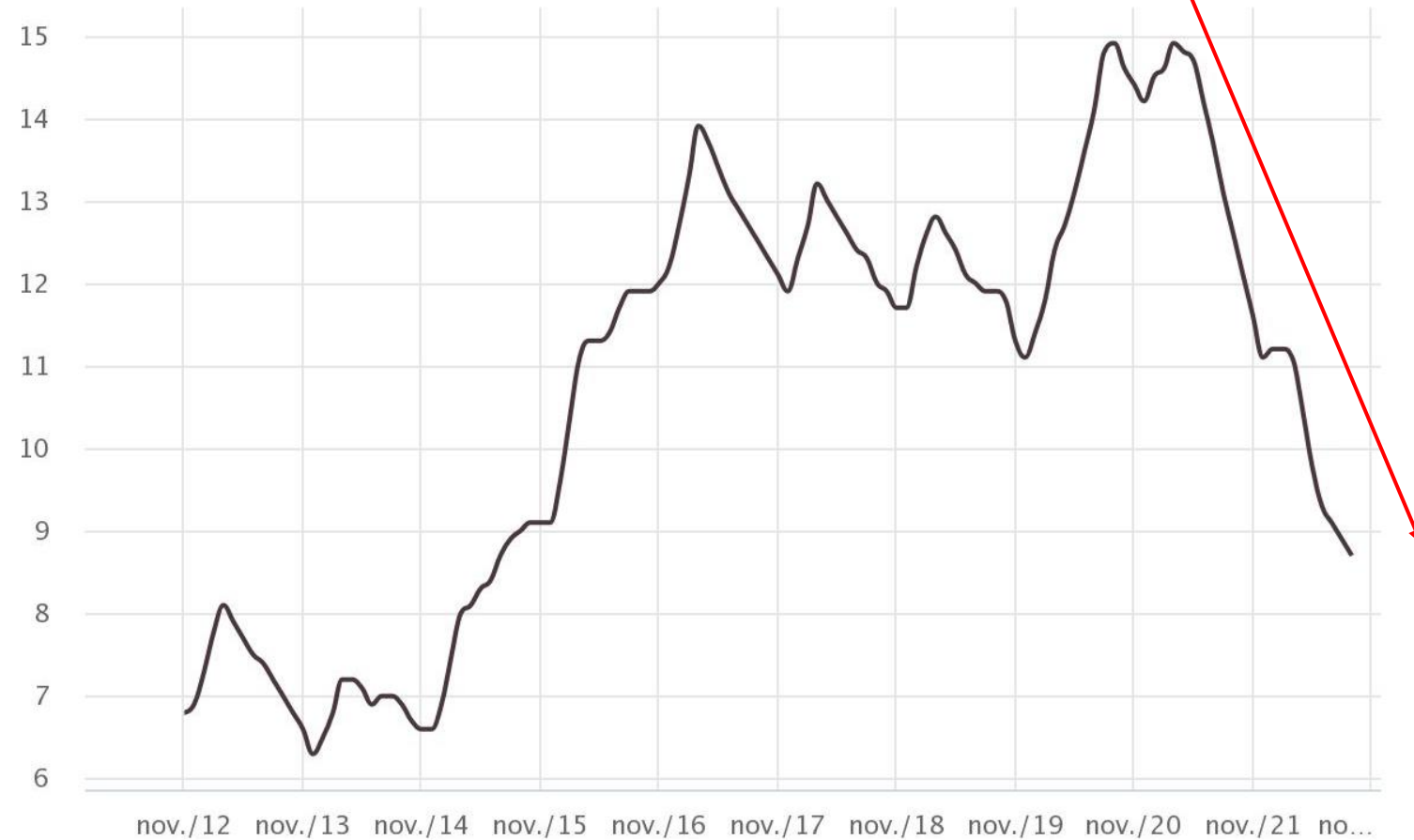
- Nome gradito alla stampa internazionale
- + Interesse verso i temi ambientali e investitori ESG
- Situazione geopolitica Cina / Russia
- Nomine Ministro Economia
- / Politica BNDES
- Presidenti Statali (infrastrutture e privatizzazioni)
- Tetto di spesa pubblica

TASSI DI INTERESSE E INFLAZIONE

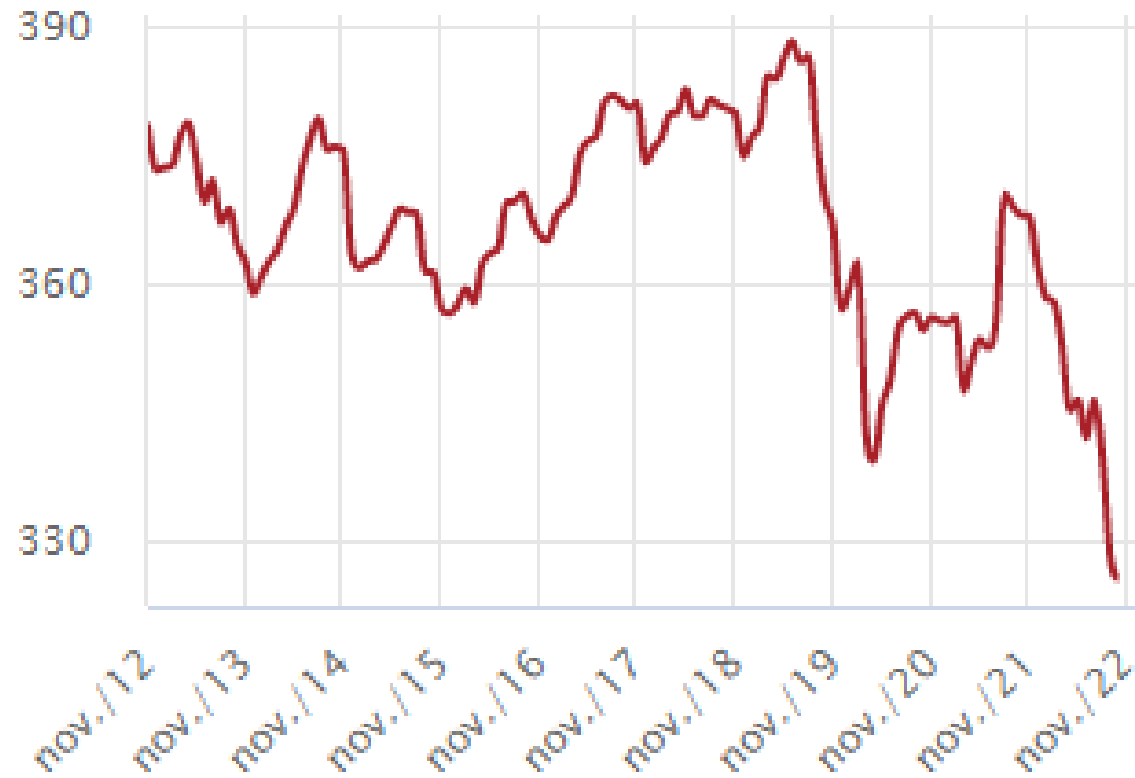




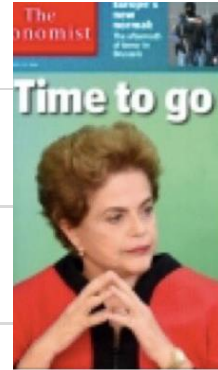
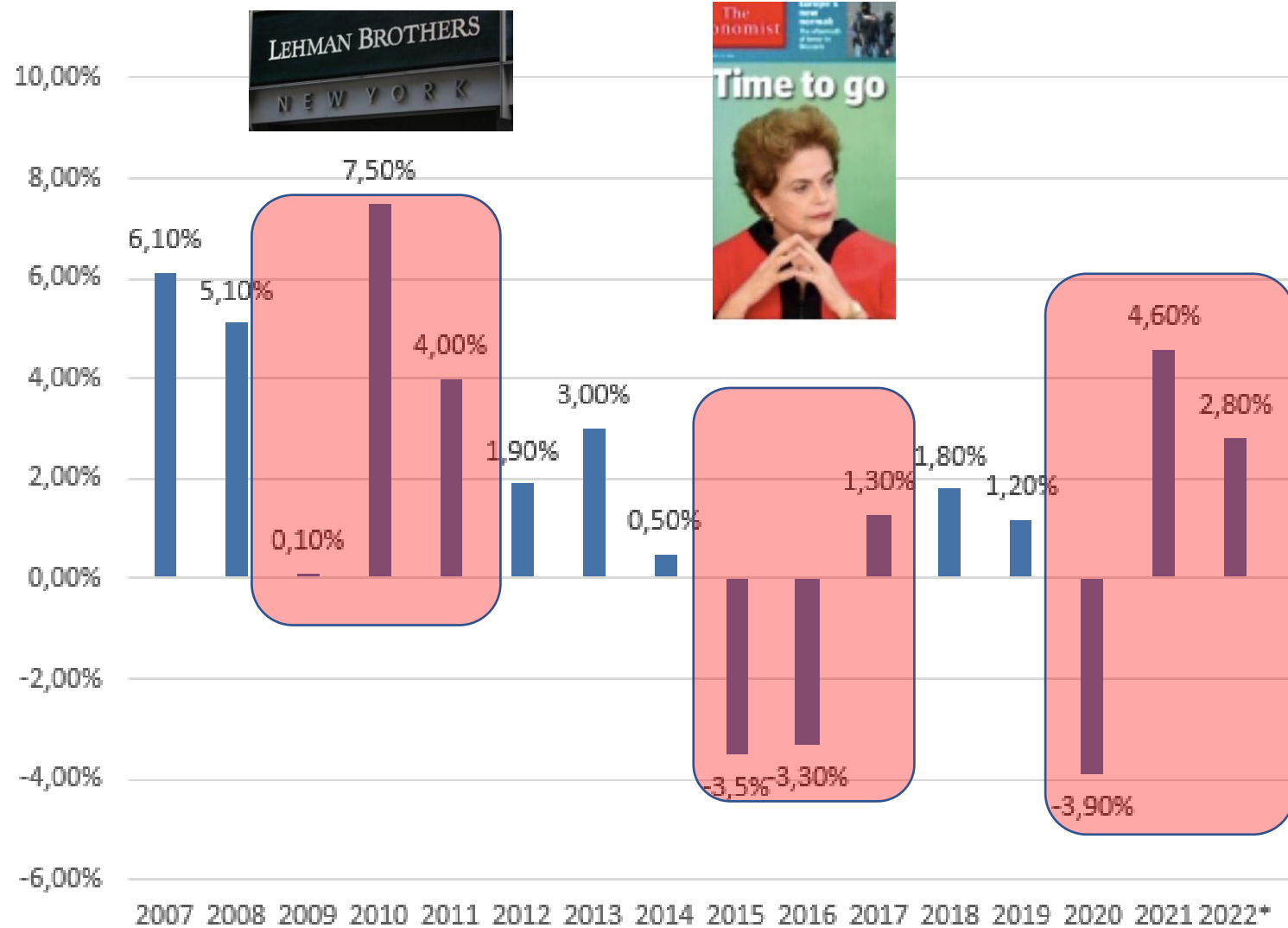
Disoccupazione



Riserve in dollari



CRISI – COMPORTAMENTO BRASILE



2020 - 27 IPO

2021 - 46 IPO

Italia vs resto del mondo



Forecast Brasile



Settori

Tradizionali: tecnologia , agrobusiness , cd 3F italiane

Settori che si distaccano e

TRENDS



Green Economy



Paesi che generano più energia pulita al mondo (in % della matrice energetica)



Fonte: Enerdata.net



Smart Cities e Industria 4.0



Smart City Laguna

São Gonçalo do Amarante - Ceará, Brasil

330 Hectares

60 Soluções

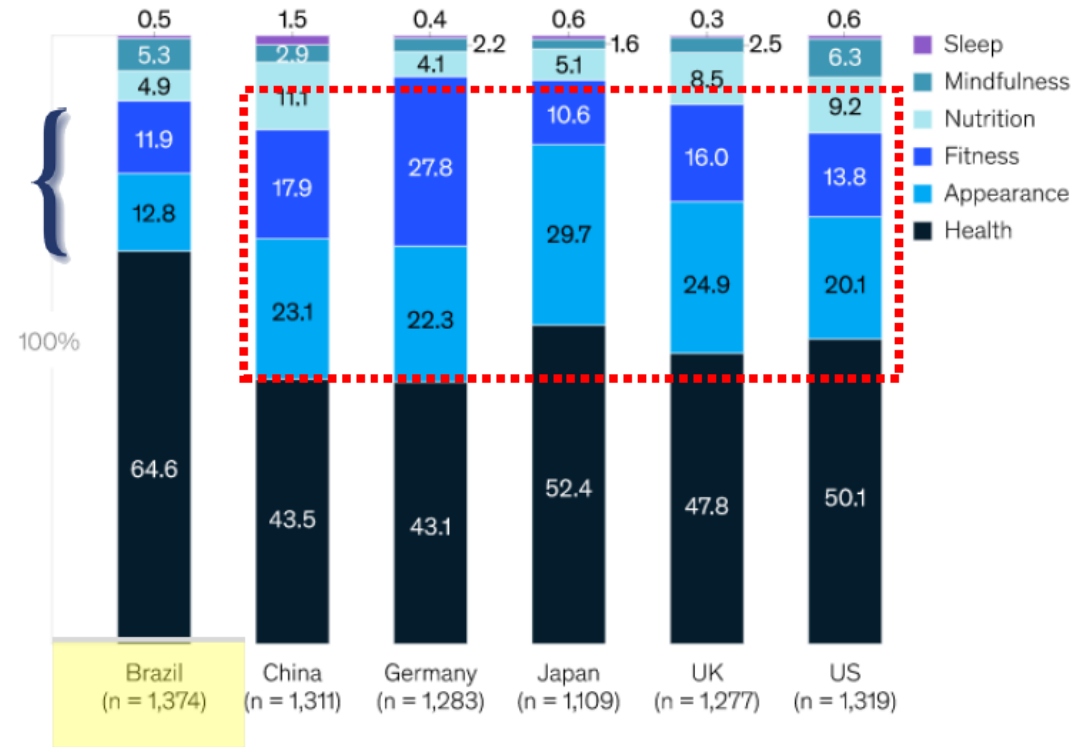
20mil Moradores



Sport, Benessere e Nutrizione

Wellness spending by category,¹% of annual spending on wellness products and services

Potenziale crescita



34.000 palestre
10mln utenti abbonati





Sport, Benessere e Nutrizione



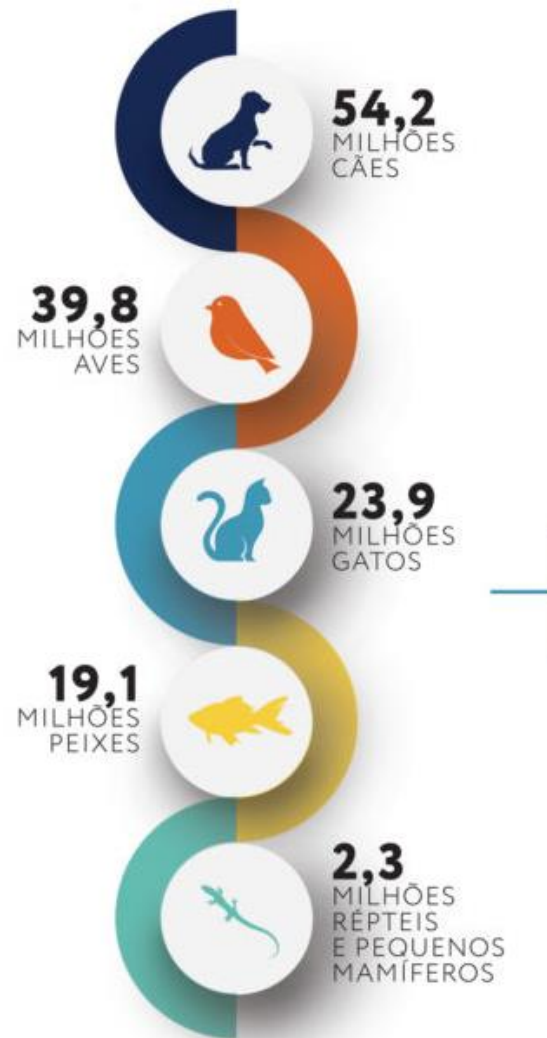
BRASIL
TRADING
FITNESS
FAIR

Realização:
ITALIAN EXHIBITION GROUP
Providing the future



Suplementi: 2 MLN REAIS
Mercato moda fitness

PETS



- 150 milioni di PET
- 10 miliardi di dollari (secondo dopo USA)
- PET FOOD 70% (industria cresce in termini qualitativi)
- PET VET 20% (industria cresce del 40%)
- PET CARE 10% (airbnb dei cani, credit card)



PET FOOD





LAST FINTECH



Clientes 100.000

Numero di PET 75.000.000



Clientes 100.000

Bacino utenza 70.000.000

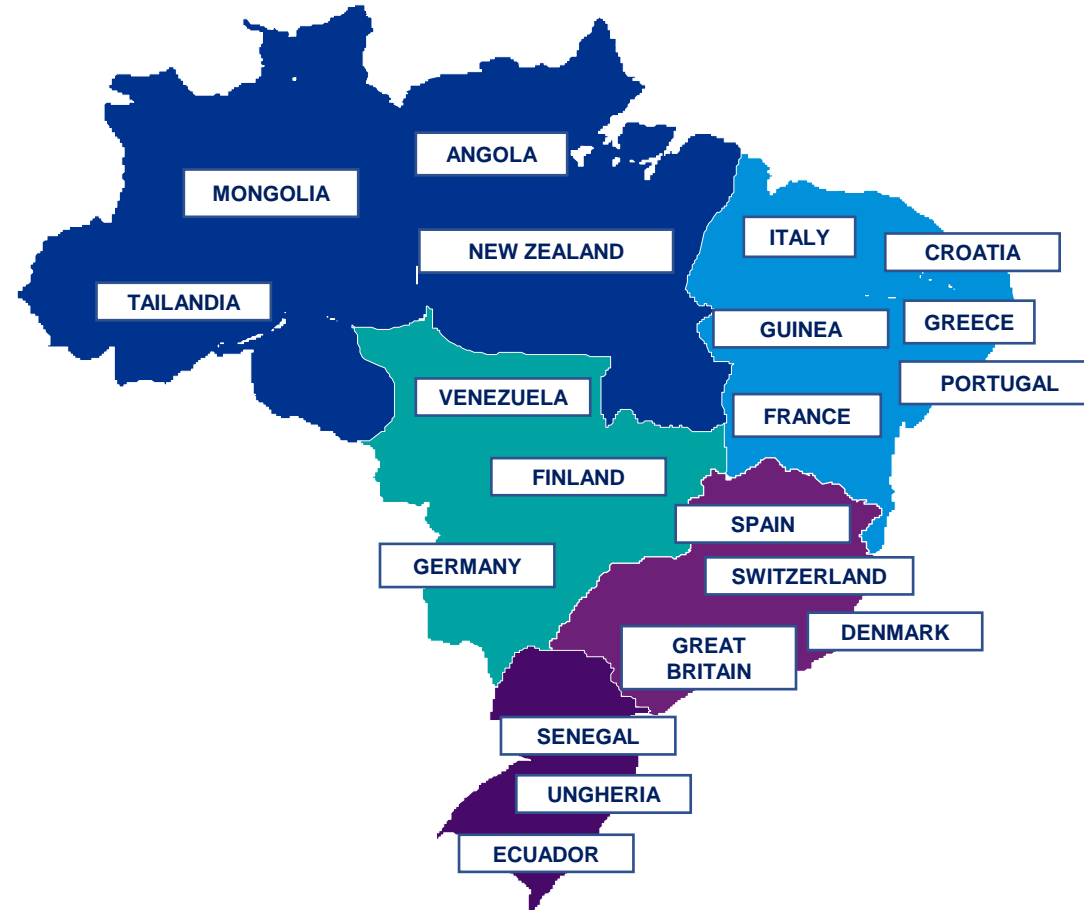


Bacino LGBTQUIA+

22.000.000

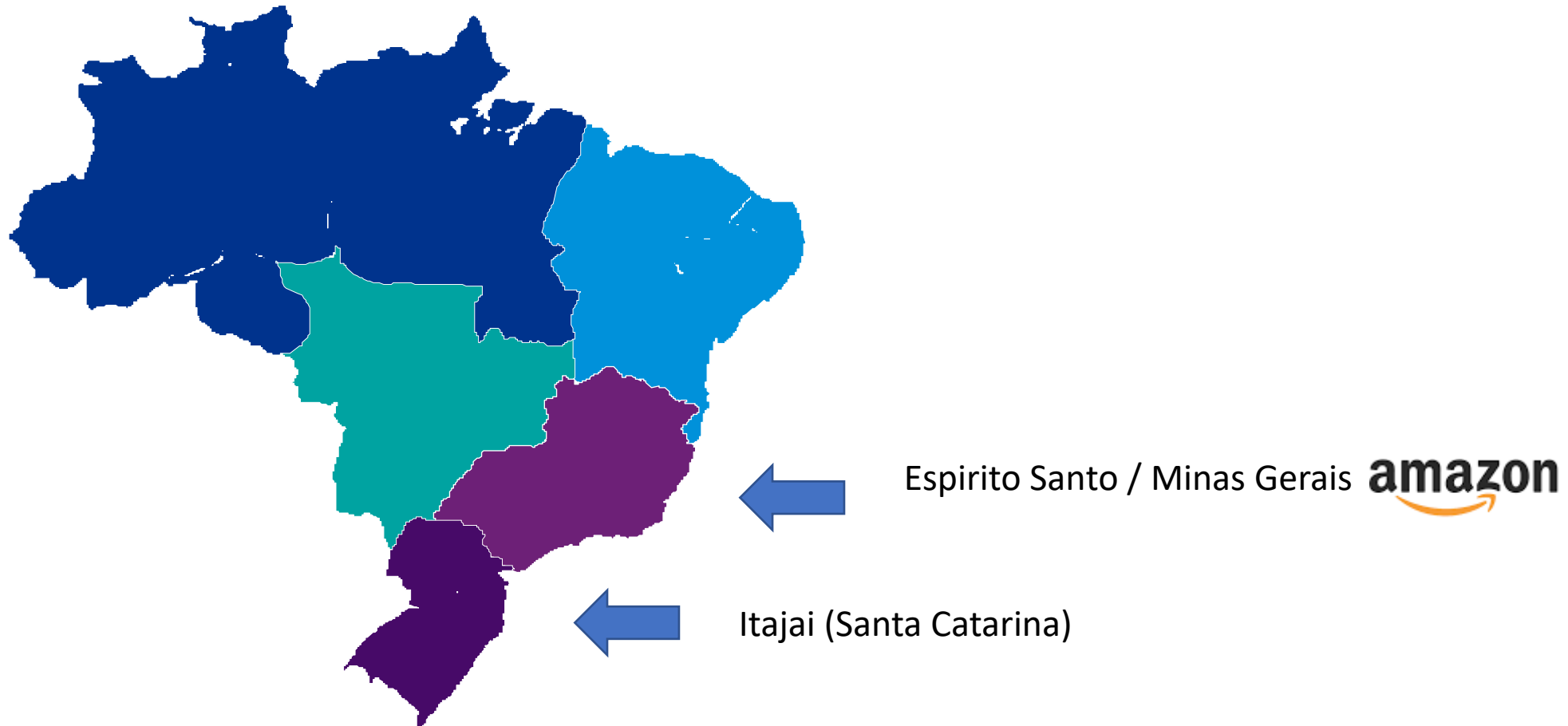


DOING BUSINESS



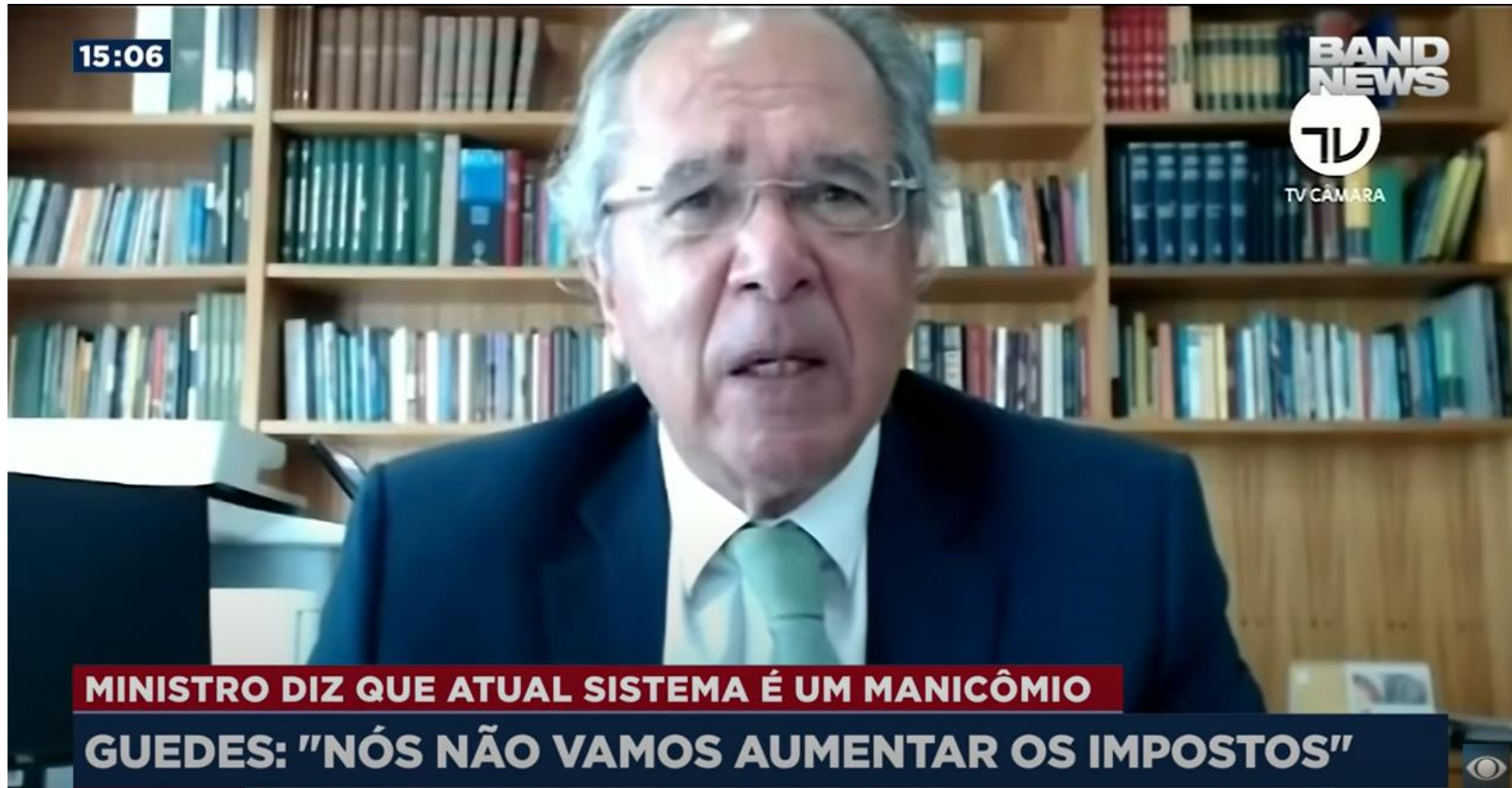


STRATEGIA

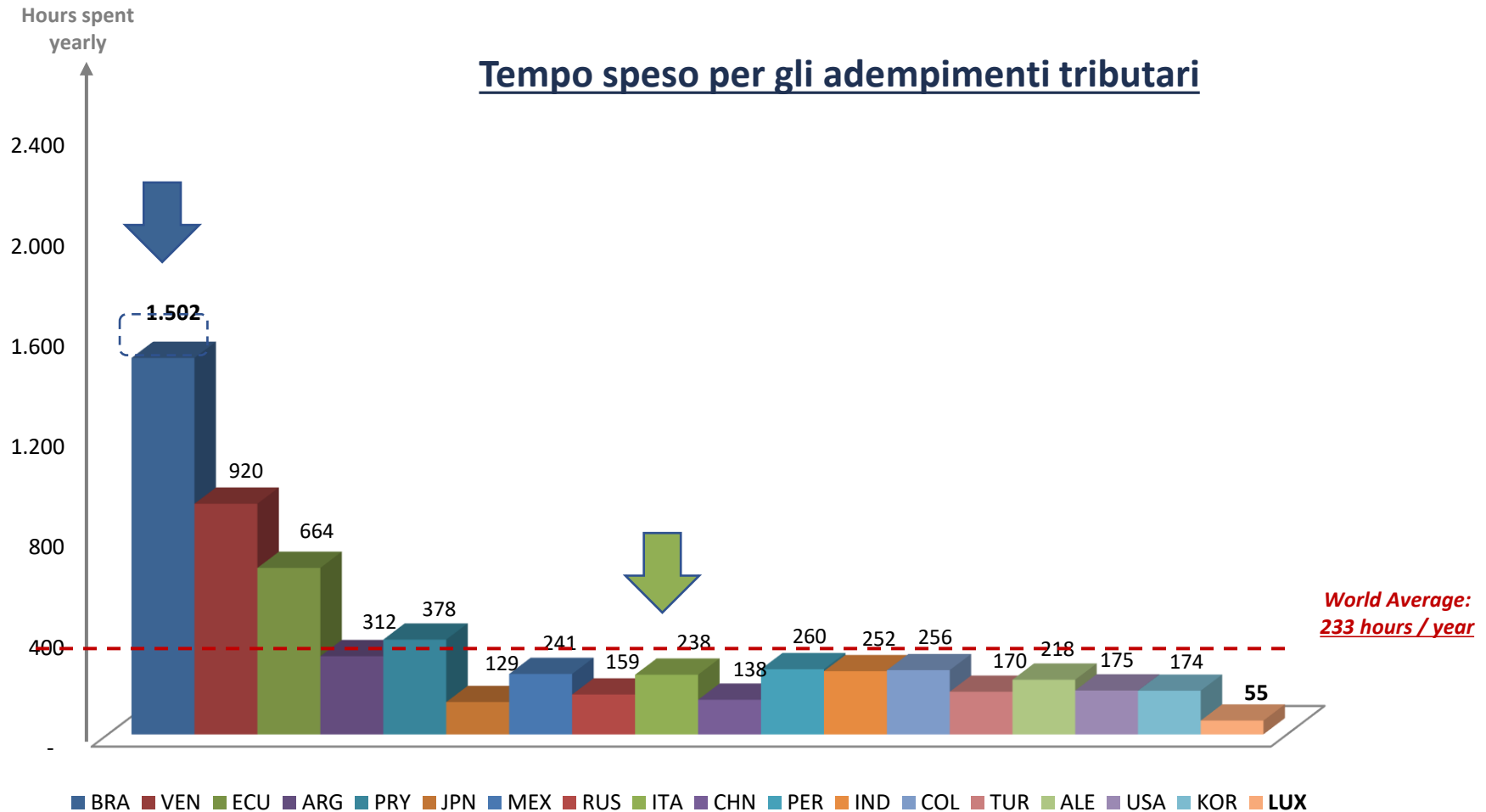


Imports by sea: between Europe/Brazil we have a transit time of **21 days** , Asia - Brazil has a transit time **30 to 50 days**.

Paolo Guedes – Minister of Economy



NON SOTTOSTIMARE IL FISCO BRASILIANO



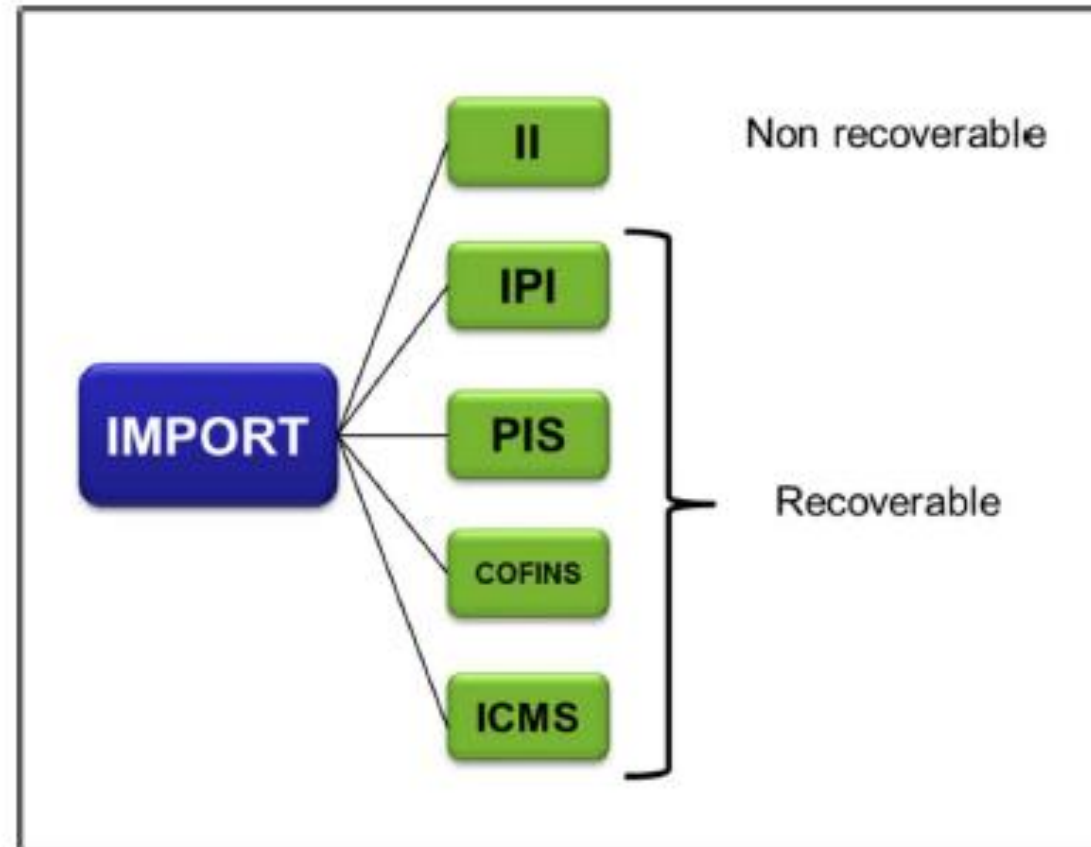
Time spent to pay taxes in Brazil of 1.501 hours per year vs. a world average of 233 hours. More than 6 xs time

NEGOZIAZIONI

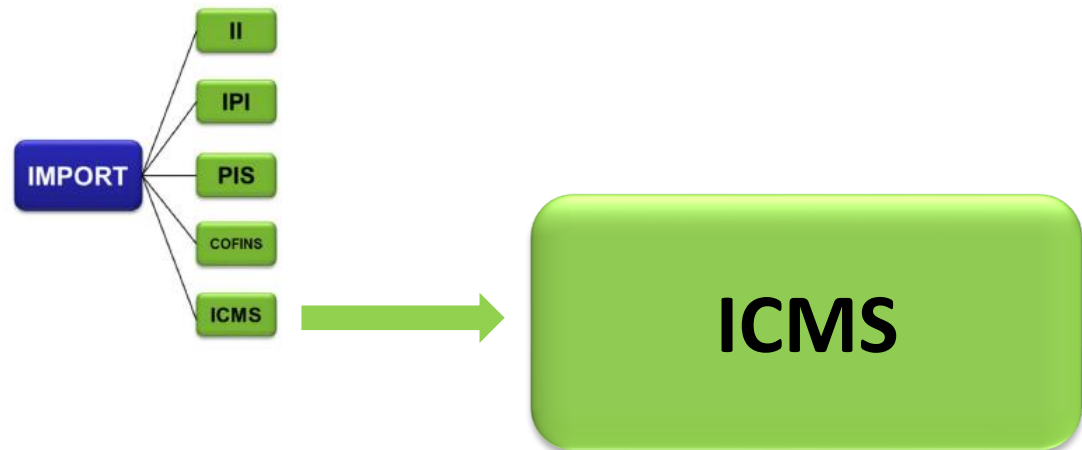
CAPIRE IL SISTEMA FISCALE VS NEGOZIARE CON LE COTROPARTI BRASILIANE



QUALI TASSE SI APPLICANO SU UNA IMPORTAZIONE



REGIMI SPECIALI

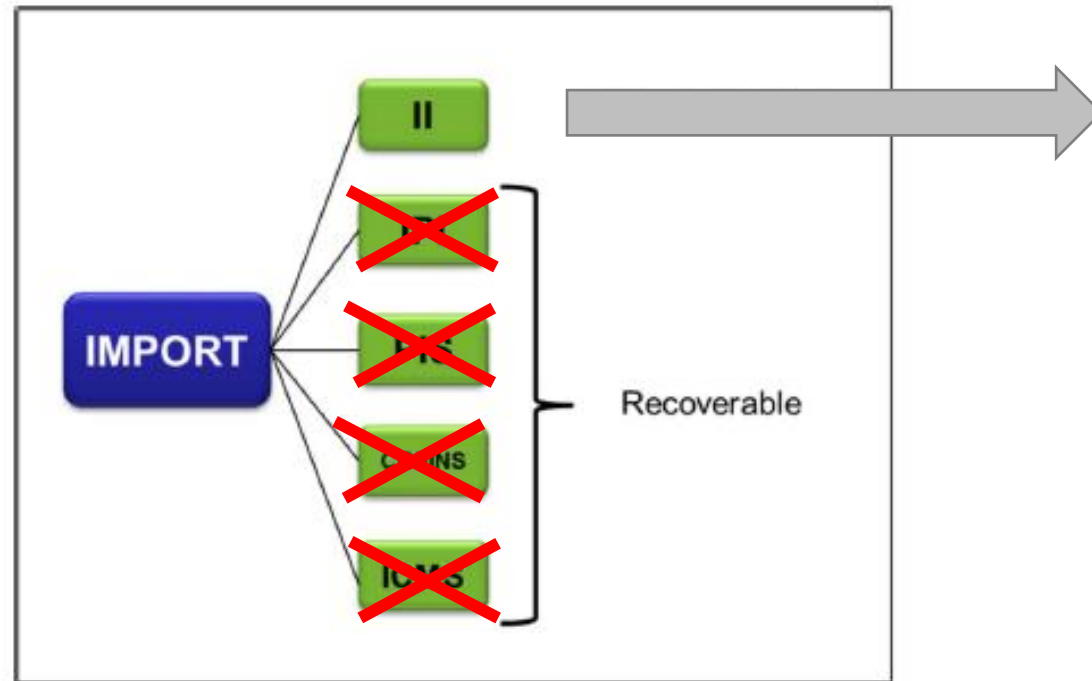


0% ICMS SU IMPORT

E

IVA RIDOTTA SULLE VENDITE

IMPORT DUTY EXEMPTION (Regime Extra Tarifario)





Basic Import Model



HQs Italy

FOB Price

Transfer Price

Gain in Competitiveness

Dividend
(Royalties/Interest)



Brazilian Branch



HQs Italy

Dividend



Brazilian Branch

Dividend Distribution

Bilateral Income Tax Treaty signed by Brazil and Italy ("Treaty"). This Treaty is aimed at preventing double imposition and double non-imposition of income taxes in cross-border operations between the two countries.

Import case

Product: Eletrical Appliance		NCM Code 8516.71.00
Value FOB	€ 50,00	
Shipping and Insurance (5%)	€ 2,50	
Value CIF	€ 52,50	
I.I. – Import Tax (20%)	€ 10,70	
CIF + II	€ 63,20	
IPI – Tax on industrial products (12%)	€ 7,70	
CIF + II + IPI	€ 70,90	
ICMS – State Tax (18%)	€ 17,16	
PIS/COFINS – Federal Tax (11,75%)	€ 6,28	
TOTAL	€ 94,78	
Customs clearance, logistics and Trading (10%)	€ 9,48	
GRAND TOTAL	€ 104,26	


 Taxes are calculated on the new basis



More than one way to skin a cat

Approx. Cost
€ 68



- Saving in a trading company with a direct import
- ICMS, PIS/COFINS e IPI are recoverable through sales



Brazil Famoso perchè 5 volte campione del mondo...

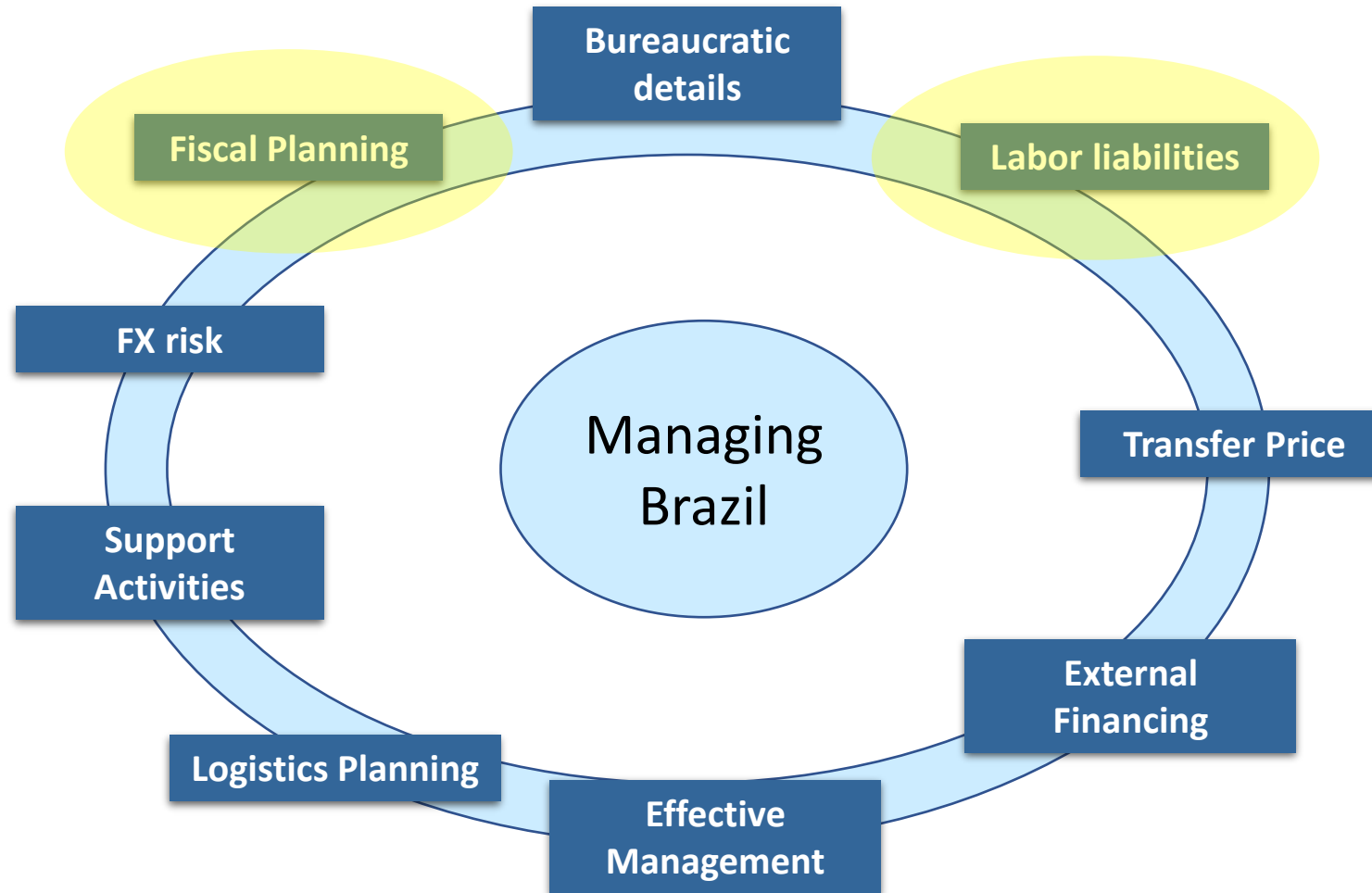
LABOR CLAIM is the second sport !!!



Montagne russe o tasso di cambio ?? EUR vs Real



L'importanza della pianificazione





OBRIGADO

Contatos:

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