

Infographic: Taxation on dividends awaits presidential sanction

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In order to enable the reduction or exemption of the Individual Income Tax (IRPF) for Brazilian individuals earning up to R\$7,350.00 per month, the Federal Government proposed a withholding taxation on dividends, as outlined below.

>>> Explore the infographic:

- **Withholding Tax on Dividends**
 - When?
 - Who?
 - How much?
 - Advance payment
 - Non-resident credit
 - Transition rule
- **Minimum individual income tax ("IRPFM")**
 - When?
 - Who?
 - Linear rate
 - How is calculated?
 - Reducer

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