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Law 10,637 of December 30th, 2002 – PIS/ COFINS

Art. 8. Remain subject to the rules regarding the contribution to PIS(Social Integration Program)/Pasep (Public Servant Fund) existing prior to this law, not being subject to the provisions of arts. 1 to 6:

I - legal entities referred to in §6, §8 and §9 of art. 3 of Law 9,718, of November 27th, 1998 (paragraphs introduced by Provisional Measure 2158-35, of August 24th, 2001) and Law 7,102 of June 20th, 1983;

II – legal entities taxed based on actual or estimated profits;

III – legal entities choosing for the Single Regimen (“Simples”);

IV - legal entities immune from taxes;

V – government bodies, autarchies, federal, state and municipal public foundations and the foundations whose creation has been authorized by law referred to in art. 61 of the Act of Temporary Constitutional Provisions of the 1988 Federal Constitution;

VI - (VETOED)

VII - the revenue from the operations:

a) referred to in item IV of §3 of art. 1; (see Law 11,727 June, 23th, 2008)

b) subject to tax substitution of PIS/Pasep contribution;

c) referred to in art. 5 of Law 9,716, of November 26th, 1998;

VIII - the revenues from the provision of telecommunications services;

IX - (VETOED)

X - cooperative societies; (Included by Law 10.684 of May 30th, 2003)

XI - the revenues from the provision of services of journalism companies and radio broadcasting and of sound and pictures. (Included by Law 10,684 of May 30th, 2003)

Art. 9. (VETOED)