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12,213 of January 20th, 2010 - Provides for the National Fund for the Elderly

Art.3. The legal entity may deduct from the income tax due in each assessment period the total amount of donations made to the National, State and Municipal Funds for the Elderly, being forbidden the deduction as operating expense.

Sole Paragraph. The deduction referred to in the caput of this article plus the deduction regarding donations made to Funds on the Rights of Child and Adolescent referred by art. 260 of Law 8,069 of July 13th, 1990 amended by art. 10 of Law 8,242, of October 12th, 1991 may not exceed 1% (one percent) of the tax due.

Art. 4. It is of the competence of the National Council for the Rights of the Elderly - CNDI to manage the National Fund for the Elderly and set up the criteria for its use.