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Law 9,250, of December 26th, 1995, as amended by art. 22 of Law 9,532, of December 11th, 1997 – about Child and Adolescent Incentive

Law 9,250/95

Art. 12 From the income tax assessed according to the preceding article it may be deducted:

I – contributions to funds controlled by Municipal, State and National Councils on the Rights of the Child and Adolescent;

II – contributions effectively carried out in support of cultural projects approved as per the regulations of the National Cultural Program - PRONAC established by art. 1 of Law 8,313 of December 23, 1991;

III - investments made as incentive to audiovisual activities as provided in articles 1 and 4 of Law 8,685, of July 20th, 1993;

IV - (VETOED)

V – tax deducted at source or paid including as a supplementary payment, which corresponds to the income included in the calculation basis;

VI - tax paid abroad in according to the provisions of art. 5, of Law 4,862 of November 29th, 1965.

VII - until 2012, calendar year of 2011, the contribution paid to the Social Security by the domestic employer incident over the value of the employee's remuneration. (included by Law 11,324/06) (see Provisional Measure 284/06)

§1 The sum of the deductions referred to in items I to IV cannot reduce the tax due in more than twelve percent.

§ 2 (VETOED)

§ 3 - (...)