

# PARANÁ COMPETITIVO PROGRAM

## TAX INCENTIVES

Decree n.º 7.721/2024  
General Rules

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# STEP-BY-STEP PARTICIPATION

## FIRST CONTACT

Through email, phone, business rounds, events, and referrals from companies and government sectors.

1

Invest Paraná / Interested Company

2

## READING

The Incentives Guide, links to the State Decree, and Invest Paraná will be sent for further understanding.

Interested Company

3

## FIRST MEETING

Typically, the company requests a meeting to clarify doubts about the Program after reading the Guide and State Decree.

Invest Paraná / Interested Company

4

## CONSTRUCTION OF THE REQUEST

The request construction will be done "hands-on," between the technical team of Invest Paraná and the company.

Invest Paraná / Interested Company

5

## SUBMISSION OF COMPLETE DOCUMENTATION

As stated at the end of the form.

Interested Company

6

## SOCIOECONOMIC REPORT

Preparation of a socioeconomic report, as determined by Decree 7.721/2024.

Invest Paraná

7

## MERIT ANALYSIS

Invest forwards the received documents and forms along with the report for merit analysis by SEFA-PR.

Sefa PR

8

## OFFICIAL GAZETTE OF THE STATE OF PR

After authorization from the company, the incentive will be published in the Official Gazette to formalize the agreement between the State and the company.

Sefa PR / Interested Company

9

## USE OF INCENTIVES

The requested incentives can already be used by the companies

Interested Company

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## SEMIANNUAL SUBMISSION

The company periodically demonstrates the execution of the project (as per item 6 of the program application form)

Interested Company

## **PARANÁ COMPETITIVO PROGRAM**

The Paraná Competitivo Program is one of the main attractions for investments in Paraná. Through well-structured benefits supported by law, the Program supports both new investors and already-established companies that promote business expansion. Invest Paraná is the investor's biggest ally in accessing the means and information to use these incentives. The program was created in early 2011 to reintegrate Paraná into the agenda of local, national, and international investments. It includes a series of measures, such as the extension of ICMS payment deadlines, incentives for infrastructure improvement, foreign trade, bureaucratic simplification, and professional training, aiming to make the State more attractive for new productive ventures that generate employment, income, wealth, and sustainable development.

The requested incentives are technically evaluated by Invest Paraná, based on a report that takes into account the State's priorities, such as: type of investment, economic sector, number of jobs created, economic, social, and environmental impacts, strengthening the production chain, and degree of innovation. After the technical evaluation, the process moves to the analysis of the State Department of Finance, where the granting of the incentives is decided, as well as the deadline and grace period. All decisions related to the tax issue are the responsibility of the State Department of Finance.

### **MAIN ASSUMPTIONS OF THE PROGRAM**

- Investment in the State;
- Job creation;
- Training and development of human resources;
- Technological development, innovation, and productive diversification;
- Encouragement of partnerships and the formation of a supply chain within the State;
- Economic sustainability;
- Compliance with environmental legislation, both state and national;
- Generation of wealth and taxes for the State;
- Improvement of the competitiveness of companies located in the Paraná territory;
- Promotion of the diversification of energy generation sources in the Paraná territory.

## HOW TO PARTICIPATE

To participate in the Paraná Competitivo Program, it is necessary to meet certain requirements, including investment in the State of Paraná, as well as job and income creation.

### WHAT IS THE AMOUNT THE COMPANY NEEDS TO INVEST?



#### 1. Industrial Projects

Minimum required investment: R\$ 4,800,000 (four million eight hundred thousand reais).



#### 2. E-commerce Projects

Minimum required investment: R\$ 360,000 (three hundred sixty thousand reais) and minimum projected annual revenue of R\$ 4,800,000 (four million eight hundred thousand reais).



#### 3. Importation Projects

Minimum required investment: R\$ 360,000 (three hundred sixty thousand reais) and minimum projected annual revenue of R\$ 4,800,000 (four million eight hundred thousand reais).



#### 4. Aviation Sector Projects

As per the expansion or implementation of airline routes in the State (HUB and QAV).



#### 5. Sustainable Energy Projects

Construction of biomass or photovoltaic renewable energy plants.



#### 6. Metallic Silo Projects

Construction of metallic silos for grain storage.



#### 7. Electronics Projects

Minimum required investment: R\$ 4,800,000 (four million eight hundred thousand reais).



#### 8. Distribution Center Projects

Minimum required investment: R\$ 4,800,000 (four million eight hundred thousand reais).



#### 9. Progress Route

Minimum required investment: R\$ 360,000 (three hundred sixty thousand reais) in municipalities with an IPDM of 0.400 or less. (Depends on SEFA-PR resolution regarding the amount to be released).

# WHAT IS CONSIDERED AS AN INVESTMENT?

## 1. Considered Investments

**I** - The sum of amounts spent on executing the project and acquiring fixed assets related to the business activity, such as land, buildings, machinery, data processing equipment, including integrated software, furniture, utensils, tools, and professional-use vehicles, including those in "leasing" arrangements.

**II** - Investments in Research, Development, and Innovation (R&D&I) applied directly or by third parties in Paraná must be segregated by project and fully applied in Paraná.

## 2. Investment Period

Considered investments must be made in the 12 months prior to the protocol date for the request to be part of the Program, in cases of implementation, expansion, diversification, or reactivation of a business establishment.

## 3. Investments Not Considered

**I** - Operational and non-operational expenses, even if related to the project;

**II** - Maintenance expenses for machines and equipment;

**III** - Expenses incurred outside the project site;

**IV** - Labor payments, except when directly related to the construction and installation of project buildings;

**V** - Freight and insurance costs;

**VI** - Fixed assets received through transfer from a facility located outside Paraná;

**VII** - Performed in the period preceding the 12 months prior to the date of submission of the application for enrollment in the Program.

# 1. INDUSTRIAL PROJECTS

## 1.1 MODALITIES CONSIDERED IN INDUSTRIAL PROJECTS

- I - Implementation: Installation of a new unit;
- II - Expansion: Increase in the volume of production or commercialization in an existing unit;
- III - Diversification: Manufacturing and commercialization of new products in an existing unit;
- IV - Reactivation: Resumption of production of a facility with activity paused or removed from the CAD/ICMS (Goods and Services Tax Register) for at least six months before the protocol date of the request, or in cases of a disaster leading to a 100% interruption in production for more than thirty days.

## 1.2 TAX INCENTIVES IN INDUSTRIAL PROJECTS

### I - INSTALLMENT PAYMENT OF INCREMENTAL ICMS

#### Definition of Incremental ICMS

In the case of implementation or reactivation, the monthly balance of ICMS due, calculated in the EFD (Digital Tax Bookkeeping), will be considered.

#### EXAMPLE

##### First month after implementation:

ICMS to be paid, as calculated by the company = R\$ 500,000

**Incremental ICMS = 500,000**

In the case of expansion and diversification, the difference between the monthly balance of ICMS due, as calculated in the EFD, and the historical ICMS balance, which will be determined based on the arithmetic average of the ICMS balances from the previous 12 months, including ICMS credits received in transfers, will be considered.

The historical average ICMS balance must be updated annually by the establishment in December, using the Conversion and Monetary Update Factor (FCA) or any other index that may replace it.

### EXAMPLE

#### First month after expansion or diversification:

ICMS to be paid, as calculated by the company = R\$ 500,000

The historical average of the ICMS balance should be updated by FCA, for the last 12 months = R\$ 300,000.

$$\text{Incremental ICMS} = 500,000 - 300,000 = \text{R\$ } 200,000$$

### ATTENTION

When the incremental ICMS of the establishment in the expansion modality is less than 10% of the updated historical ICMS, it must be paid in full within the regulatory period, with no installment options, under the main registration in the CAD/ICMS (Taxpayer Register).

## Rules for installment payment of Incremental ICMS

The payment can be made in two installments over 48 months, with the limit being when the sum of the second installments reaches the amount of the permanent investment made.

The first installment will be 10% of the incremental ICMS and must be paid in the month following the ICMS assessment period, according to the standard due date.

The second installment will be 90% of the incremental ICMS and must be paid within 48 months, with monetary updates calculated by the FCA, starting from the month after the assessment period until the due date, with no additional charges.

In the case that the first installment is paid in an amount greater than due, the difference will be used to offset the remaining balance of the incremental ICMS for the respective month.

### EXAMPLE

Permanent investment made = R\$ 50,000,000

Incremental ICMS in the first month = R\$ 500,000

Amount to be paid in the following month =

10% of R\$ 500,000 = R\$ 50,000

$$\text{Incremental ICMS} = 500,000 - 50,000 = \text{R\$ } 450,000^*$$

(\*) When the value of this second installment reaches R\$ 50,000,000, the installment plan will cease, but the incremental ICMS installments previously made will remain in effect.

## II - DEFERRAL OF ICMS IN ENERGY AND NATURAL GAS PURCHASES

Deferral of the ICMS payment in the supply of natural gas and electricity by companies located in Paraná, for industrial establishments classified in the Program under the implementation or reactivation modality.

Deadline: up to 48 months, as defined by a dispatch from the Secretary of the State Department of Finance.

### EXAMPLE

Value of electricity purchased with ICMS = R\$ 200,000

ICMS rate = 25%

**ICMS included in the value of electricity purchased:**

**R\$ 200,000 x 25% = R\$ 50,000**

ICMS deferred by the energy supplier = R\$ 50,000

**Amount charged for energy with deferred ICMS = R\$ 150,000**

### ATTENTION

This incentive is not valid for investments in expansion, diversification, or residual modalities.

## III - TRANSFER OF ICMS CREDITS

The transfer of ICMS credits, either accrued by the company itself or received from third parties, may be authorized and transferred to a special account within the SISCRE system, called the "Investment Account."

The investor with accumulated credits in the "Investment Account" may transfer them to other accredited contributors in the SISCRE system for use exclusively in the investment project, for payments such as:

- a)** Fixed assets, including machine parts and components, except vehicles produced in other states.
- b)** Materials intended for construction works of the enterprise.

### ATTENTION

The transfer must comply with the terms established in the Resolution of the State Secretary of Finance.

## 1.3 INDUSTRIAL PROJECTS IN MUNICIPALITIES WITH IPDM EQUAL TO OR LESS THAN 0.400

IPDM (Municipal Performance Index) - An index from the Paraná Institute of Economic and Social Development that measures the performance of all municipalities in the state, considering three dimensions: income, employment, and agricultural production; health and education.

### Conditions

**I.** Minimum investment: R\$ 360,000.

### Legislation

Decree No. 7.721/2024 - Authorizes the transfer of ICMS, enabled in SISCREDE, from credits of own or third-party ICMS, to:

- I** - Fixed assets, including parts and components of machinery;
- II** - Vehicles produced in Paraná, except when Paraná manufacturers formally demonstrate disinterest in supplying the vehicle with the technical specifications required by the applicant;
- III** - Materials intended for construction works of the enterprise;
- IV** - Payment of the ICMS balance.

- 100% in cases of investments in municipalities outside the RMC (Greater Curitiba Area, except the Vale do Ribeira municipalities, which are also included) with IPDM equal to or less than 0.400.
- 50% in cases of investments in municipalities within the RMC with IPDM equal to or less than 0.400.

### ATTENTION

The transfer must comply with the terms set forth in the Resolution of the State Secretary of Finance.



**Access the Industrial  
Projects Form**

## 2. E-COMMERCE PROJECTS

### 2.1 TAX INCENTIVES IN E-COMMERCE OPERATIONS

Businesses operating exclusively in the e-commerce modality\* may be granted presumed credit for interstate taxable transactions involving goods destined for final consumers, whether individuals or legal entities not subject to the tax, in the manner and terms established in a Resolution by the State Secretary of Finance.

(\*) E-commerce is considered as sales made to the recipient without physical presence, through any electronic means, such as the internet or a call center.

For granting the presumed credit in e-commerce operations, the minimum required investment will be R\$ 360,000 (three hundred sixty thousand reais) and a projected minimum annual revenue of R\$ 4,800,000 (four million eight hundred thousand reais).

#### Limits and Conditions

I - For operations involving goods subject to a 4% tax rate, the amount must result in a minimum effective tax burden corresponding to 1% of the operation's value;

#### EXAMPLE

Value of the interstate transaction = R\$ 1,000

ICMS (tax) interstate 4% = R\$ 40

Presumed Credit 3% = R\$ 30

Final Tax Load 1% = R\$ 10

Minimum required tax load by the State 1%:  $R\$ 1,000 \times 1\% = R\$ 10$

Presumed Credit granted:  $R\$ 40 - R\$ 10 =$   
R\$ 30 (tax benefit)

Amount to be paid to the State of Paraná = R\$ 10

II - For operations subject to tax rates of 7% and 12%, the amount must result in a minimum effective tax burden corresponding to 2% of the operation's value;

#### EXAMPLE

Value of the interstate transaction = R\$ 1,000

ICMS interstate 7% = R\$ 70

Presumed Credit 5% = R\$ 50

Final Tax Load 2% = R\$ 20

Minimum required tax load by the State 2%:  $R\$ 1,000 \times 2\% = R\$ 20$

Presumed Credit granted:  $R\$ 70 - R\$ 20 = R\$ 50$  (tax benefit)

Amount to be paid to the State of Paraná = R\$ 20

#### EXAMPLE

Value of the interstate transaction = R\$ 1,000

ICMS interstate 12% = R\$ 120

Presumed Credit 10% = R\$ 100

Final Tax Load 2% = R\$ 20

Minimum required tax load by the State 2%:  $R\$ 1,000 \times 2\% = R\$ 20$

Presumed Credit granted:  $R\$ 120 - R\$ 20 = R\$ 100$  (tax benefit)

Amount to be paid to the State of Paraná = R\$ 20

## Other Rules

This rule also applies to imported goods defined in a list issued by the Ministers' Council of the Foreign Trade Chamber (Camex) for the purposes of Senate Resolution No. 13, dated April 25, 2012.

It is also conditioned upon the deposit in a specific account of the Paraná Competitivo Program, equivalent to 0.4% of the taxable base of the benefited operation, in a dedicated account within the Paraná Competitivo Program, for distribution as provided in Article 19 of Law No. 21,181/2022.

### The presumed credit:

- I - Will be used as a substitute for other tax credits;
- II - May not be used cumulatively with any other fiscal incentive that reduces the effective tax burden;
- III - Will be accounted for in the EFD (Digital Tax Bookkeeping) by entering it under a specific adjustment code in the procedure regulations, in the month the goods are dispatched, marked with the term "Presumed Credit - E-Commerce."

### For operations involving imported goods, it is conditioned to:

- I - The use of Paraná's port or airport infrastructure;
- II - The customs clearance of the goods occurring within the state of Paraná.



## 3. IMPORTATION PROJECTS

### 3.1 TAX INCENTIVES IN IMPORTS

This incentive is aimed at establishments in Paraná that carry out operations involving the resale of imported goods through Paraná's ports and airports, with customs clearance within the State.

Minimum required investment: R\$ 360,000 (three hundred sixty thousand reais) and a projected minimum annual revenue of R\$ 4,800,000 (four million eight hundred thousand reais).

Presumed ICMS credit may be granted.

This is conditioned on the deposit in a specific account of the Paraná Competitivo Program, equivalent to 0.4% of the taxable base of the benefited operation, in a dedicated account within the Paraná Competitivo Program, for distribution as provided in Article 19 of Law No. 21.181/2022.

#### Limits and Conditions

I - For interstate transactions:

**a)** In an amount that results in a minimum effective tax burden of 1.5% of the transaction value when subject to a 4% tax rate;

#### Importation:

ICMS taxable base for import = R\$ 1,000

**ICMS due at customs clearance: 100% deferred**

Normal ICMS credit = R\$ 0

#### Resale Operation:

##### EXAMPLE

Value of resale operation = R\$ 2,000

ICMS interstate 4% = R\$ 80

Presumed Credit 2.5% = R\$ 50

**ICMS to be paid: R\$ 80 - R\$ 50 = R\$ 30**

**Fund to be paid (annual): R\$ 2,000 x 0.4% = R\$ 8**

**Effective total tax load: 1.5% + 0.4% = 1.9%**

**b)** In an amount that results in a minimum effective tax burden of 2.5% of the transaction value when subject to a 7% tax rate;

**Importation:**

**EXAMPLE**

ICMS taxable base for import = R\$ 1,000

**ICMS due at customs clearance: 100% deferred**

Normal ICMS credit = R\$ 0

**Resale Operation:**

**EXAMPLE**

Value of hypothetical resale operation = R\$ 2,000

ICMS interstate 7% = R\$ 140

Presumed Credit 4.5% = R\$ 90

ICMS to be paid:  $R\$ 140 - R\$ 90 = R\$ 50$

Fund to be paid (annual):  $R\$ 2,000 \times 0.4\% = R\$ 8$

Effective total tax load:  $2.5\% + 0.4\% = 2.9\%$

**c)** In an amount that results in a minimum effective tax burden of 2.5% of the transaction value when subject to a 12% tax rate;

**EXAMPLE**

ICMS taxable base for import = R\$ 1,000

**ICMS due at customs clearance: 100% deferred**

Normal ICMS credit = R\$ 0

**Resale Operation:**

Value of hypothetical resale operation = R\$ 2,000

ICMS interstate 12% = R\$ 240

Presumed Credit 9.5% = R\$ 190

ICMS to be paid:  $R\$ 240 - R\$ 190 = R\$ 50$

ICMS to be paid:  $R\$ 240 - R\$ 190 = R\$ 50$

Effective total tax load:  $2.5\% + 0.4\% = 2.9\%$

II - For internal operations carried out between contributors, with products that have no national counterpart, in an amount resulting in a minimum tax burden of 2.5% of the operation value;

### Importation:

#### EXAMPLE

ICMS taxable base for import = R\$ 1,000

**ICMS due at customs clearance: 100% deferred**

Normal ICMS credit = R\$ 0

### Resale Operation:

#### EXAMPLE

Value of hypothetical resale operation = R\$ 2,000

ICMS 12% = R\$ 240

Presumed Credit 9.5% = R\$ 190

ICMS to be paid:  $R\$ 240 - R\$ 190 = R\$ 50$

Fund to be paid (annual):  $R\$ 2,000 \times 0.4\% = R\$ 8$

Effective total tax load:  $2.5\% + 0.4\% = 2.9\%$

III - For other internal operations between contributors, with a maximum of 2.5% of the transaction value;

### Importation:

#### EXAMPLE

ICMS taxable base for import = R\$ 1,000

**ICMS due at customs clearance: 100% deferred**

Normal ICMS credit = R\$ 0

## Resale Operation:

### EXAMPLE

Value of hypothetical resale operation = R\$ 2,000

ICMS 12% = R\$ 240

Presumed Credit 2.5% = R\$ 50

ICMS to be paid: R\$ 240 - R\$ 50 = R\$ 190

Fund to be paid (annual): R\$ 2,000 x 0.4% = R\$ 8

Effective total tax load: 9.5% + 0.4% = 9.9%

## Important Notes

### The presumed credit:

- I** - May be canceled if its use causes harm due to the existence of similar products produced within the state of Paraná;
- II** - May not result in a reduction of the historical average ICMS balance, determined based on the arithmetic average of the ICMS balances from the previous 12 months, including ICMS credits received in transfers;
- III** - The historical average ICMS balance must be updated annually by the establishment in December using the Conversion and Monetary Update Factor (FCA) or another index that may replace it;
- IV** - A contribution of 0.4% (zero point four percent) of the taxable base of the ICMS of the operation, calculated monthly in the EFD, must be deposited in a specific account of the Paraná Competitivo Program, for distribution as provided in Article 19 of Law No. 21,181/2022;
- V** - The credit will be appropriated as a replacement for any other tax credits related to the imported goods or their transportation, and cannot be cumulative with any other presumed credits provided by tax legislation, nor does it apply to ICMS due in the capacity of tax substitute for subsequent operations;
- VI** - It can be applied cumulatively with the partial deferral provided in Article 28 of Annex VIII of RICMS/PR, approved by Decree No. 7,871, dated September 29, 2017;
- VII** - It applies when the recipient is an ICMS taxpayer.



## 4. AVIATION SECTOR PROJECTS

### 4.1 IMPLEMENTATION AND EXPANSION PROJECTS FOR AIRLINES - QAV

Benefit granted upon submission of the intent letter with the State. Reduction of ICMS on QAV (Aviation Kerosene) up to 7%.

The project must take into account the regional, national, and international routes in which the company will provide air transportation services in the State, as well as the number of weekly and/or daily flights, in accordance with the relevant tourism and economic interest for the State.

### 4.2 CONSTRUCTION, INSTALLATION, AND OPERATION OF INTERNATIONAL FLIGHT CONNECTION CENTERS - HUB

A HUB is considered to be a Paraná airport used by an airline as a logistics and connection center for national and international flights, for the distribution of cargo and passengers to their final destinations.

The project extends, as applicable, to the concessionaire operating the provision of airport services at the respective international airports, as well as to its service providers, duly authorized in the intent letter, exclusively for the construction and installation of the International Flight Connection Center - HUB.

#### Incentive:

Possibility of full ICMS exemption, while maintaining normal ICMS credits on inputs, for the following operations and services:

- I** - Internal and import operations for goods, machinery, equipment, parts, components, tools, metal structures, and installations to integrate fixed assets, except for products subject to the tax substitution regime;
- II** - Internal acquisition of aviation kerosene (QAV/JET A-1);
- III** - Import of aircraft, parts, and components;
- IV** - Air transportation services for cargo in interstate and intermunicipal operations;
- V** - Acquisition and provision of onboard meals and supplies by the airline.

#### Premises:

The incentives will be activated when the airline implements the HUB, through its own or affiliated operations, maintaining a minimum frequency of 5 (five) international weekly flights, operated with wide-body aircraft, and 50 (fifty) daily national connecting flights, according to the terms, deadlines, and conditions established in the intent letter.

## Partial Incentive:

Incentives may be implemented as a reduction in the taxable base, as the above premises are partially met. In such cases, the reduction will follow these criteria:

- a)** Reduction in the taxable base of up to 89% (eighty-nine percent), when fifty daily national connecting flights are implemented;
- b)** Reduction of up to 100%, when the minimum frequency of 5 (five) international weekly flights, operated with wide-body aircraft, and 50 (fifty) daily national connecting flights are implemented;
- c)** Through the intent letter, additional conditions may be established to obtain the reductions mentioned in items "a" or "b," related to a minimum number of regional flights to be made within the territory of Paraná and international flights, regardless of whether operated by wide-body aircraft or other airports in the State.



## 5. RENEWABLE ENERGY PROJECTS

Paraná cooperatives and integrator companies with accumulated credits in the "investment account" may transfer them to other accredited contributors in SISCRED, as a counterpart for the construction of renewable energy plants (biomass and photovoltaic), in accordance with the terms and deadlines established in a Resolution by the State Secretary of Finance, observing the following:

- I** - The credit transfer may begin after the plants start operations, upon submission of the Access Opinion to the distribution network, provided by the energy distribution company, and the approval of the investment according to the Fiscal Procedure Standard, observing a minimum of 90% of purchases from Paraná suppliers made by cooperatives or their members, and by integrator companies or their affiliates, of inputs used in the construction of the plants;
- II** - The authorized credit transfer must be made in 12 (twelve) monthly installments;
- III** - The credit recipient may offset up to 100% (one hundred percent) of the own tax debt during the period of assessment;
- IV** - The transferred credit cannot be used to offset ICMS due by tax substitution.

### ATTENTION

The transfers must comply with the terms established in a Resolution by the State Secretary of Finance.



## 6. GRAIN STORAGE SILO PROJECTS

Paraná cooperatives and integrator companies with accumulated credits in the "investment account" may transfer them to other accredited contributors in SISCREDE, as a counterpart for the construction of grain storage silos, under the terms and deadlines established in a Resolution by the State Secretary of Finance, with the following conditions:

- I** - Credit transfer may begin once the silo is confirmed operational, with the submission of proof of silo registration in the SICARM of CONAB, as well as approval of the investment in accordance with the Fiscal Procedure Standard, observing a minimum of 90% of purchases from Paraná suppliers made by cooperatives or their members, and by integrator companies or their affiliates, for inputs used in the construction of the silos;
- II** - The credit recipient may offset up to 100% (one hundred percent) of the own tax debt during the assessment period;
- III** - The transferred credit cannot be used to offset ICMS due by tax substitution;
- IV** - The authorized credit transfer must be made in 12 (twelve) monthly installments.

### ATTENTION

The transfers must comply with the terms established in a Resolution by the State Secretary of Finance.



## 7. ELECTRO-ELECTRONIC PROJECTS

### 7.1 TAX INCENTIVES

Incentives for companies that wish to or are already engaged in the industrialization of electro-electronic, telecommunications, and IT products classified under positions 84, 85, 90, and 94 in the Mercosur Common Nomenclature (NCM) table, located in municipalities hosting a Federal Technological University of Paraná (UTFPR), a Federal Institute of Paraná (IFPR), or a State University of Paraná (UEP).

#### Incentives

- I** - ICMS Deferral: Deferral of ICMS (a state VAT) levied on import operations of components, parts, and pieces from abroad for manufacturing IT, electro-electronic, and telecommunications products;
- II** - Presumed Tax Credit: A presumed credit corresponding to 80% of the ICMS value highlighted in the sale of the product upon the industrialization output operation, in which the imported components, parts, and pieces with deferred ICMS are used.

#### Conditions and Limitations

To benefit from the treatments provided in this item, the following points must be observed:

- I** - For IT products, beneficiaries must necessarily incorporate software produced and/or developed within Brazilian territory, preferably in the State of Paraná and/or in incubators;
- II** - The industry must have or establish a manufacturing unit in a municipality hosting UTFPR, IFPR, or UEP;
- III** - The provisions of this article are conditioned upon a total investment amount, duly approved by the tax authorities, exceeding BRL 4,800,000.00 (four million eight hundred thousand reais);
- IV** - The benefits apply only to establishments located in municipalities hosting UTFPR, IFPR, or UEP;
- V** - Investments considered under Article 4 of this Decree and allocated to Science, Technology, and Innovation Institutes (ICTs), innovation hubs, and technology parks, as well as the implementation of innovation and research centers, are also accounted for as investments.



## 8. ROUTE TO PROGRESS

### 8.1 SISCREED

The second axis of the Route to Progress, SISCREED, highlights credit for investments. The **System for Controlling the Transfer and Use of Accumulated Credits (SISCREED)**—regulated by the State Finance Secretariat (SEFA)—is used for industrial enterprises generating jobs in municipalities.

For 2024, it achieved absolute success, with investments in projects for the municipalities of Bom Sucesso, Diamante D'Oeste, Espigão Alto do Iguaçu, Rio Bom, São Jorge do Patrocínio, and São José das Palmeiras, totaling an investment of BRL 474,700,850.00.

### 8.2 PARTICIPATION CONDITIONS

Conditions for participation will be defined in a resolution to be issued by SEFA.

## 9. TAX ALIGNMENT (CONFAZ Agreement No. 190/2017)

### 9.1 INTERSTATE ALIGNMENT

Clause 13 of ICMS Agreement No. 190/2017 allows Southern Region States (Paraná, Santa Catarina, and Rio Grande do Sul) to establish mutual cooperation in granting exemptions, incentives, and tax or financial-tax benefits.

Requirements for Applying Interstate Tax Benefits:

#### 1. Letter of Intent:

The Head of the Executive Branch may authorize adherence to exemptions, incentives, and tax or financial-tax benefits from other Southern Region states through a Letter of Intent.

#### 2. Fulfillment of Conditions:

Conditions established by the special regime of the originating state must be fully met and adhered to. It is not allowed to modify or combine parts of incentives from different states.

#### 3. Compliance with ICMS Agreement No. 190/2017:

Adherence must conform to ICMS Agreement No. 190/2017, which regulates the granting of ICMS tax incentives.

Applicants for tax alignment must specify which company, sector, and product hold the incentive and the act granting it.

It is essential to strictly comply with the conditions established by granting states to avoid creating hybrid models that could compromise the integrity and effectiveness of tax incentives.


### 9.2 INTERNAL ALIGNMENT FOR DISTRIBUTION CENTERS

The same general requirements as above apply but are based on special regimes already granted by the State of Paraná.

Minimum Investment: Exceeding BRL 4,800,000.00 (four million eight hundred thousand reais).

For Distribution Centers, a special regime is permitted with a presumed credit of up to 25% of ICMS and maintenance of normal input credits.

## CONTACT

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## LEGISLATION

**[Decree No. 7.721/2024](#)**

**[SEFA Resolution No. 227/2026](#)**

(ICMS Credit Transfer)

**[SEFA Resolution No. 229/2026](#)**

(Sustainable Energy and Metal Silos)

**[SEFA Resolution No. 304/2025](#)**

(NCM table restrictions for tax incentives under Article 14 of Decree No. 7.721/2024)

**[SEFA Resolution No. 228/2026](#)**

(Route to Progress)

