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I, **MARIO MIGUEL FERNANDEZ ESCALEIRA**, Public Sworn Translator for the **PORTUGUESE**, **ENGLISH**, **FRENCH** and **SPANISH** languages, in and for the State of São Paulo, Brazil, certify that on this 12th day of July 2023, in this city of São Paulo, was submitted to me a text written in the **PORTUGUESE** language, which I hereby translate into the **ENGLISH** language, word for word, to the best of my knowledge and ability, as follows:

<at the top of all pages, coat of arms and it reads as follows:>

CITY HALL OF INDAIATUBA
Municipal Secretary of Legal Affairs
Department of Legislative Technique

DECREE No. 14.721, OF NOVEMBER 28, 2022

It regulates Municipal Law No. 7,832, of July 5, 2022, which provides for the 'Incentive Program for Economic Development of the Municipality of Indaiatuba - PROINDE', and other measures.

NILSON ALCIDES GASPAR, Mayor of the Municipality of Indaiatuba, using the powers conferred upon him by law,

CONSIDERING the constant efforts by the Executive Branch to promote municipal economic development, supporting and encouraging the productive sector,

CONSIDERING the request of the Municipal Secretary of Government and what else appears in Administrative Process No. 15.499/2022,

DECREES:

Art. 1 - To enjoy any of the incentives provided for in Law No. 7,832, of July 5, 2022, which provides for the 'Incentive Program for Economic Development of the Municipality of Indaiatuba - PROINDE', the interested parties shall sign a "Protocol of Intentions" with the Municipality of Indaiatuba, which must include:

I - The data of the legal entity or individual;

II - The details of the property;

III - The activities installed or intended to be installed;

IV - The forecast of investments;

V - The foreseen obligations;

VI - The indication of the taxes from which exemption is sought;

VII - Signature of the partner or representative of the company or owner of the land; and

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VIII - The date.

§ 1 - If the "Protocol of Intentions" is signed by a legal representative, a valid power of attorney with the respective powers must be attached.

§ 2 - The completion of the "Protocol of Intentions" may be carried out electronically, in a system with restricted access by indicating a username and password or with a digital certificate, or directly on the City Hall's website at https://www.indaiatuba.sp.gov.br/, in the Tax Incentives area of the Municipal Government Secretariat, with automatic registration at the City Hall or later printing by the interested party and attached in a physical administrative process.

Art. 2 - Pursuant to the provisions of article 6, paragraph 2, and article 8, both of Law No. 7,832, of July 5, 2022, the declaration and supporting documentation of compliance with the requirements of the aforementioned law must be delivered initially, together with the Memorandum of Understanding, and annually during the period established in this regulation.

§ 1 - The documentation, for companies with a reduced rate referred to in § 2 of article 6 of Law No. 7,832, of July 5, 2022, must be delivered annually from January 1 to February 28 of each fiscal year.

§ 2 - The declaration and documentation referred to in article 8 of Law No. 7,832, of July 5, 2022, must be delivered annually in the period from October 1 to November 30 of each fiscal year.

§ 3 - The format of the declaration and the documentation to be delivered in each case will be defined jointly between the departments involved and published on the City Hall website at https://www.indaiatuba.sp.gov.br/, in the Tax Incentives area of the Government Secretariat.

§ 4 - The annual delivery obligation referred to in this article will begin in the year following the "Protocol of Intentions", for protocols signed after the effectiveness of Law No. 7.832, of July 5, 2022, and from the financial year 2023 for previously signed protocols.

Art. 3 - In the case of a company that owns the land that will construct the building and will later install itself in the said property, a single "Protocol of Intentions" must be prepared, providing for both stages, namely, the construction of the building and the installation of the company.

§ 1 - In the case of an individual or legal entity that owns land that they build, with the enjoyment of PROINDE tax benefits for the construction, and that later installs a company in the location of which they are listed as a partner or owner, a new "Protocol of Intentions", must be prepared with the right to the remaining period of benefits, not exceeding the total period of 10 (ten) years.

§ 2 - If after the construction and issuance of the 'Occupancy Certificate' the company does not regularly settle in the place in the same year, the tax benefits will cease from the following year.

§ 3 - In the case of § 2, the benefits may still be granted for the remaining period, provided that a new "Protocol of Intentions" is drawn up.

Art. 4 - The benefits provided for in Chapter II of Law No. 7.832, of July 5, 2022, can only be enjoyed by signing the "Protocol of Intentions" and after the company's regular installation in the property, not being allowed, in any hypothesis, the anticipation of exemption.

Art. 5 - Exemption from the Tax on Services of Any Nature - ISSQN related to the execution of civil construction works, referred to in item V, of article 5, and item III, of article 9, of Law No. 7.832, of July 5, 2022, will be granted as follows:

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I - During the execution of the work, service providers to borrowers entitled to the exemption provided for in Law No. 7.832, of July 5, 2022, in the respective property, must request, with the City Hall, the initiation of an administrative process with the request for registration of the exemption related to invoices issued, monthly, until the 10th day of the month following the issuance;

II - At the time of issuance of the 'Occupancy Certificate', with an active "Protocol of Intentions", the City Hall will no longer issue the ISSQN booklet related to the work.

§ 1 - The exemption provided for in item I, of the caput of this article, will be granted only for invoices with the service item code 7.02 of the List of Services of the Municipal Tax Code, with the wording given by Complementary Law No. 39, of September 26, 2017, or any other that may succeed it, according to the limitations defined by Federal Complementary Law No. 157, of 2016.

§ 2 - The recognition of the exemption referred to in item I, of the heading of this article, may be effected by the system for issuing the electronic invoice - DEISS.

Art. 6 - Exemption from the Tax on the "Inter Vivos" Transfer of Real Estate - ITBI, referred to in item VII, of article 5, and item IV, of article 9, of Law No. 7.832, of July 5 2022, will be granted as follows:

I - For the taxable event that occurred less than 2 (two) years prior to the signature of the "Protocol of Intentions", with the refund of the amount paid, provided that it is related to the property object of the approved "Protocol of Intentions" ; or

II - For the taxable event that occurred during the enjoyment of benefits related to other taxes, provided that it is related to the property object of the "Protocol of Intentions" in progress and within 2 years of its signature.

Sole Paragraph - The refund of the ITBI amount referred to in item I of the caput of this article will be granted upon specific request from the taxpayer, after the approval process of the tax benefits has been completed, and with the authorization of the Secretary of Finance.

Art. 7 - For cases of transfer of address of the beneficiary company within the industrial zone, the new property will be exempt from IPTU for the remaining period, regardless of whether the land and construction footage are larger or smaller.

§ 1 - For the cases referred to in this article, a new "Protocol of Intentions" must be signed, with the indication of the new installation property.

§ 2 - If the company fails to sign the protocol provided for in § 2, the exemptions will be revoked without the right to reimbursement of amounts.

Art. 8 - Whenever the company that is enjoying the tax benefits transfers outside the industrial zone or closes down its activities, the Government Secretariat, responsible for administering the tax benefit processes, must be notified in writing, including the notice in the related process.

Art. 9 - If any of the situations provided for in paragraph 2 of article 8 of Law No. 7,832, of July 5, 2022 are found, the benefits will automatically cease and the taxes with a taxable event in the years in which the non-compliance is verified will be entered and charged.

Art. 10 - If the benefit is lost due to non-compliance with the requirements of Law No. 7.832, of July 5, 2022, the company may request it again within 2 (two) years of the loss, considering the year itself for the calculation of this period and the year following the loss.

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§ 1 - In order to reactivate the enjoyment of the benefits, a new "Protocol of Intentions" must be signed, ensuring the exemption of taxes with taxable event occurred after the signature of the new protocol.

§ 2 - Along with the "Protocol of Intentions" must be attached the declaration and documentation referred to in article 8, demonstrating compliance with the requirements again, including all the requirements of article 7, of Law No. 7.832, of 05 July 2022.

Art. 11- This Decree will enter into force on the date of its publication.

City Hall of the Municipality of Indaiatuba, November 28, 2022.

<signature>
NILSON ALCIDES GASPAR
MAYOR

<at the bottom of all pages it reads as follows:> Published in the Department of Legislative Technique, November 28, 2022.

Further Naught. I certify that the preceding is a true, faithful and unabridged rendering into **English** of the original **Portuguese** version. In witness whereof, I set my hand and seal, on the date and in the city first mentioned.

São Paulo, 12 de julho de 2023 Emolumentos pagos

MARIO MIGUEL FERNANDEZ ESCALEIRA
TRADUTOR JURAMENTADO

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