REPÚBLICA FEDERATIVA DO BRASIL
MARIO MIGUEL FERNANDEZ ESCALEIRA
Tradutor Público e Intérprete Comercial – Idiomas INGLÊS – FRANCÊS – ESPANHOL
Matrícula na Junta Comercial nº 1399
Rua: Armando Esteves Sevilha, 69 – Jabaquara – CEP: 04351-090
Tel (011) 5011-1506 / 9-9195-8723 / 9-6622-8723- Email: mamifera@uol.com.br – São Paulo-SP



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

LAW No. 7.832, OF JULY 5, 2022

Deals with the 'Incentive Program for the 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, and

MAKES IT KNOWN that the City Council has approved and he sanctions and enacts the following law:

CHAPTER I
GENERAL PROVISIONS

Art. 1 - The 'Incentive Program for the Economic Development of the Municipality of Indaiatuba - PROINDE', aimed at granting tax incentives to companies in the industrial and service sector, to investors for the construction of properties located in an industrial zone, as well as to activities contemplated in this law, aiming to promote the economic development of the Municipality, becomes disciplined by this law.

Art. 2 - Tax incentives to industrial or service companies will be granted in the following cases:

I - If the company does not have an industrial or service provision unit in the Municipality, it settles in the industrial zone of Indaiatuba, regardless of leasing or acquiring the property;

II - Having an industrial or service unit in the Municipality, in an area not permitted by land use legislation, the company transfers the unit to the industrial zone of Indaiatuba, regardless of lease or acquisition of the property;

III - Having an industrial unit or a service provision unit in an industrial zone in the Municipality, in a leased property, the company transfers its activities to a new location in the industrial zone of Indaiatuba, with the acquisition of a property;

IV - Owning a unit in the industrial zone, expand it, through transfer, construction, acquisition or lease of property, on the same land or on another.

Sole Paragraph - For the purposes of item IV of this article, expansion is considered to be that which occurred in the area effectively used by the company for the development of its activities.



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Art. 3 - The tax incentives provided for in this law are extended to legal entities that come to settle in the Municipality, in the respective zones of permitted use, inside or outside the industrial zone, with the following activities:

I - Hotel or inn;
II - Shopping Center;
III - Higher education institution;
IV - Distribution center and wholesaler;
V - Customs and industrial warehouse.

§ 1 - For the purposes of item II of the caput of this article, a 'Shopping Center' is considered to be an undertaking consisting of a planned set of stores intended for the exploration of diversified branches of commerce and service provision, operating in an integrated manner, under a single administration and centralized, with built and used footage exceeding 10,000 $m^2$ (ten thousand square meters), with the area occupied by stores greater than 50% (fifty percent) of the total building, disregarding the parking area.

§ 2 - The legal entity referred to in item IV of the caput of this article will only be contemplated with the tax benefits provided for in this law if it is regularly installed in the industrial zone of the Municipality.

Art. 4 - To take advantage of any of the incentives provided for in this law, the interested party will sign a "Protocol of Intentions" with the Municipality of Indaiatuba, which must contain the activities that are intended to be installed, investment forecast, among other public interest criteria provided for in regulation of the Executive Power.

CHAPTER II
TAX INCENTIVES FOR COMPANIES

Art. 5 - The tax incentives object of the Indaiatuba Economic Development Incentive Program - PROINDE will benefit the legal entities specified in articles 2 and 3 of this law, from the beginning of this law, and will consist of:

I - Exemption from Urban Property and Territorial Tax - IPTU, for a period of 10 (ten) years, on the building and on its respective land, from the year following the regular installation of the company in the Municipality, in the case of property already built, owned or rented;

II - Exemption from Property Tax and Urban Land Tax - IPTU, for a period of 10 (ten) years, on the part corresponding to the expansion of the company's property already installed, as of the year following the concession of the 'Occupancy Certificate' corresponding to the footage additional built;

III - Exemption from Urban Property and Territorial Tax - IPTU, for a period of 10 (ten) years, on the remainder of the land that, although focused on the urban area, is used, demonstrably, in vegetable, agricultural, livestock or agro-industrial extractive exploitation, or when intended for the preservation of natural resources and the environment, from the financial year following the respective request and approval by the technical bodies of the Municipality;

IV - Exemption from the License Fee for the Execution of Private Works, and other fees referred to in Table V, of Law No. 1,284, of December 20, 1973 (Tax Code of the Municipality of Indaiatuba), on the area object of expansion of the company's unit, based on the signing of the 'Protocol of Intentions';

V - Exemption from the Tax on Services of Any Nature - ISSQN, related to the execution of civil construction works, on the construction of the expansion footage related to the company already installed, counted from the signature of the 'Protocol of Intentions';



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VI - Exemption from the License Fee for Opening, Location and Operation of the company, for a period of 10 (ten) years, starting from the fiscal year following the regularization of the company in the Municipality;

VII - Exemption from the Tax on the Inter Vivos Transmission of Real Estate - ITBI, in any of the hypotheses of incidence referred to in Law No. 2,472 of January 24, 1989, concerning the property already built where the company is installed provided that the taxable event occurred less than 2 (two) years after the 'Protocol of Intentions'.

§ 1 - For the purposes and effects of the benefits provided for in this article, companies must start their activities on site with the regular operating license issued by the Municipality pursuant to current legislation.

§ 2 - The companies that succeed the beneficiaries of the benefits provided for in this article, through incorporation, spin-off or merger, will enjoy the same tax incentives, exclusively for the remaining period not enjoyed by the predecessor.

§ 3 - In the case of entrepreneurial companies or owners who have built the building for their own company, the remaining period for granting the benefits of this article is established, after completing the steps and requirements of article 9 of this law, and the maximum period of 10 (ten) years of exemption may not be exceeded.

§ 4 - The mere regularization of already built areas will not be considered an extension for the purposes of item II of the caput of this article, and the benefit time on the regularized footage should cover only the remaining period of the exemptions already in effect.

§ 5 - To ensure the right to the tax benefits referred to in this article, the entire area of the company, registered in the Municipal Real Estate Register, as well as the entire area used by the company, must be regularized before the City Hall through the respective 'Occupancy Certificate'.

Art. 6 - Without prejudice to the benefits provided for in article 5 of this law, the Executive Power is authorized to grant to the company that comes to settle in the Municipality, the benefit of a rate reduced to 2% (two percent) in relation to the Tax on Services of Any Nature - ISSQN that is levied on any services that may be provided by the company, within the period of 10 (ten) years of the other tax benefits, in the following cases:

I - To the service provider company that, after regularly establishing itself in Indaiatuba, proves to have had annual revenues greater than 20,000,000 (twenty million) Tax Units of the State of São Paulo - UFESP in the previous year;

II - To the company that has settled in the Municipality with a regularized area used in excess of 200,000.00 $m^2$ (two hundred thousand square meters).

§ 1 - The benefit of this article will be applied from the financial year following compliance with the requirements set forth in items I or II of the caput of this article.

§ 2 - For the company referred to in item I of the caption of this article, it will be necessary to maintain annual revenues greater than 20,000,000 (twenty million) Tax Units of the State of São Paulo - UFESP throughout the reduction period, up to complete the period of 10 (ten) years of enjoyment of the tax benefit referred to in article 5, with proof made through the annual delivery of supporting documents to the City Hall, within the deadlines established in regulations of the Executive Branch.



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§ 3 - In the case of the first year of effective operation of the company in Indaiatuba, partial amounts proportional to the billing, corresponding to 1/12 (one twelfth) per competence, may be considered for the right to benefit in the following year.

§ 4 - The company referred to in item I of the caput of this article that does not comply with the provisions of § 2 within a given year, will lose the benefit of a reduced rate from the financial year following the non-compliance with the requirement, adopting the full rate according to the activity and municipal tax legislation.

§ 5 - The company referred to in item I of the caput of this article that complies with the provisions of § 2 during the entire period to which it is entitled, will have the rate reduction period extended for a single period of 10 (ten) years.

§ 6 - During the extension period referred to in § 5, all the requirements of this article must be fulfilled, under penalty of losing the benefit, applying the provisions of § 4.

§ 7 - For the company referred to in item II of the caput of this article, the exemption from Urban Property and Territorial Tax - IPTU, in relation to the building and the respective land, pursuant to article 5 of this law, may be extended for up to 5 (five) years, counting from the fiscal year following the exhaustion of the original benefit.

Art. 7 - The company will enjoy exemption from taxes with taxable events occurring from the signing of the 'Protocol of Intentions' and with proof of compliance with the following conditions:

I - The company's activities at the location specified in the 'Protocol of Intentions' must be kept in continuous operation, with the respective operating permit;

II - There is revenue arising from industrial production or the provision of services on site, being fully invoiced at the unit located in the Municipality;

III - All goods produced must be shipped by the Municipality of Indaiatuba for the purpose of collecting the Tax on Operations Related to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transport and Communication Services - ICMS, including when destined for export;

IV - The beneficiary company cannot have been or be convicted of committing an environmental crime.

Sole Paragraph - At the time of analysis of the initial approval for granting benefits, the company must meet the conditions of items I and IV of the caption of this article, and, after approval, must meet all the conditions required in relation to each fiscal year.

Art. 8 - The granting and maintenance of the benefits provided for in this chapter are subject to compliance, by the company, with the requirements established in this law, both at the time of analysis of the initial approval and annually, to be demonstrated through declaration and attachment of initial and annual supporting documents, respectively, which will be analyzed by the technical bodies of the Municipality.

§ 1 - The statement and documentation mentioned in the caput of this article must be delivered initially together with the 'Protocol of Intentions' and, annually, within the deadlines established in regulations of the Executive Branch.

§ 2 - Non-compliance, in each financial year, with all the conditions of article 7 or annual non-compliance with the provisions of article 8, as well as annual non-compliance with any other requirement of this law, will give rise to the cessation of tax benefits as of said fiscal year,



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as well as entailing the collection of all taxes, plus legal charges, in particular monetary restatement, fine and interest on late payment, as of the respective due dates.

§ 3 - If the company loses the benefit due to non-compliance with the requirements of this law, it may request it again within 2 (two) years of the cessation of the benefit, provided that it proves compliance with the requirements, with the exemption being approved for the remaining term of the total of 10 (ten) years initially foreseen.

CHAPTER III
TAX INCENTIVES FOR INVESTORS

Art. 9 - The Executive Branch is authorized to grant to natural or legal persons, who come to build on their respective land, located in the industrial zone, buildings intended for the activities provided for in articles 2 and 3 of this law, the following tax benefits:

I - Exemption from Urban Property and Territorial Tax - IPTU, on the land, counted from the financial year following the signature of the 'Protocol of Intentions' and for up to 3 (three) years;

II - Exemption from the License Fee for the Execution of Private Works, and other fees referred to in Table V, of Law No. 1,284, of December 20, 1973 (Tax Code of the Municipality of Indaiatuba), on the specified construction, counted from the signing of the 'Protocol of Intentions';

III - Exemption from the Tax on Services of Any Nature - ISSQN, related to the execution of civil works, on the construction of the specified building, counted from the signature of the 'Protocol of Intentions';

IV - Exemption from the tax on the "Inter Vivos" Transfer of Real Estate - ITBI, in any of the hypotheses of incidence referred to in Law No. 2,472, of January 24, 1989, regarding land located in the industrial zone of Indaiatuba, provided that the taxable event occurred less than 2 (two) years after the 'Protocol of Intentions'.

§ 1 - For the purposes and effects of the benefits provided for in this article, within a period of up to 3 (years) years, counted from the "Protocol of Intentions", the construction of the property must be completed and proven with the issuance of the respective 'Occupancy Certificate'.

§ 2 - In the event of acts of God or force majeure, the period provided for in § 1 of this article may be extended by up to 12 (twelve) months, provided that the interested party submits an 'Application for Extension of Conditional Exemption' with due justifications and allegations, supported by documentation capable of proving the facts, and after the favorable opinion of the technical bodies of the Municipality and express approval of the Municipal Treasury Secretary.

§ 3 - With the exception of the provisions of § 2, failure to issue the respective 'Occupancy Certificate' in accordance with the period stipulated in § 1 of this article, will result in the retroactive collection of all taxes, plus legal charges, in particular monetary restatement, fine and default interest, from the respective due dates.

CHAPTER IV
FINAL AND TRANSITIONAL PROVISIONS

Art. 10 - Individuals or legal entities that are already enjoying the tax incentives provided for in Law No. 4,752, of August 23, 2005 and its amendments, are subject to the rules provided for in this law, with the respective benefits becoming effective for the remaining period



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related to the current benefits, subject to the total limit of 10 (ten) years of tax incentives, except for the provisions of paragraph 7 of article 6 of this law.

Art. 11 - The Executive Branch is authorized to grant the total or partial remission of tax credits, of the last 5 (five) years, related to the assessment of taxes provided for in the 'Protocols of Intentions' signed prior to the date of publication of this law and related to the stage of regular post-installation of companies, under the terms then provided for in Law No. 4,752, of August 23, 2005.

Sole Paragraph - Remission will be granted upon specific request from the taxpayer and express authorization from the Municipal Treasury Secretary, provided that compliance with the conditions of article 7 of this law is proven in the period to which the request refers.

Art. 12 - The Executive Branch remains, exclusively in cases where there is non-compliance with the obligations assumed in the public deed of sale and purchase of real estate located in the Industrial District of Indaiatuba, regarding the period for starting activity on the site and completion of work, authorized to issue the fines imposed as a compensatory penal clause, provided that the acquirer signs a term of commitment and responsibility with the Municipality committing to complete the construction of the industrial building within the non-extendable period of up to 2 (two) years, counted from the respective signature.

Art. 13 - The Executive Branch is authorized to make changes resulting from the implementation of the program provided for in this law, especially with regard to the criteria provided for in the Annex of Fiscal Goals, Statement VII, contained in Municipal Law No. 7606, of June 28, 2021, which provides for the guidelines for the preparation of the 2022 budget law, and makes other provisions.

Sole paragraph - When preparing the budget, including for subsequent years, the Executive Branch will adopt the necessary measures to comply with the provisions of article 14 of Complementary Federal Law No. 101, of May 4, 2000.

Art. 14 - In order to take advantage of the tax incentives provided for in this law, companies and investors cannot have chargeable debts of any nature with the Municipality.

Sole Paragraph - Debts with suspended enforceability do not prevent the granting of tax incentives.

Art. 15 - Article 19 of Law No. 4.836, of December 23, 2005, becomes effective with the following wording:

"Art. 19 - The micro and small companies installed in the Industrial District of Micro and Small Companies - DIMPE, will enjoy, where appropriate, the same benefits and tax incentives provided for in the municipal legislation that provides for the 'Program of Incentive to the Economic Development of the Municipality de Indaiatuba - PROINDE', provided that the same obligations and conditions established in said Law and the following deadlines are observed:

I - Up to 12 (twelve) months from the signing of the contract or the drawing up of the deed of sale and purchase, as the case may be, for the presentation of the construction project, obeying the current municipal legislation, and in accordance with the minimum standards established by Municipal Department of Urban Planning and Engineering;

II - Up to 18 (eighteen) months for the beginning of the works, counted from the approval of the construction project;

III - Up to 30 (thirty) months, counted from the date of the construction permit, for completion of the building and obtaining the respective Occupancy Certificate;

IV - Up to 18 (eighteen) months, counted from the date of Occupancy Certificate, to obtain an operating license and start of activities.



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§ 1 - Failure to comply with the deadlines set forth in this article will result in imposing upon the buyer a fine of up to 10% (ten percent) of the value of the property, duly updated by UFESP, as well as the adoption, by the City Hall, of the appropriate administrative and judicial measures for the compliance with the obligations set forth in this Law.

§ 2 - The deadlines provided for in this article may only be extended by legislative authorization." (NR)

Art. 16 - The caput of article 7 of Law No. 6.763, of August 28, 2017, becomes effective with the following wording:

"Art. 7 - Micro and small companies installed in the Industrial District of Micro and Small Companies - DIMPE II, will enjoy, where appropriate, the same benefits and tax incentives provided for in the municipal legislation that provides for the 'Incentive Program for Economic Development of the Municipality of Indaiatuba - PROINDE', provided that the same obligations and conditions established in said Law and the following deadlines are observed....." (NR)

Art. 17 - This Law will enter into force on the date of its publication.

Art. 18 - Legal provisions to the contrary and that are incompatible with the criteria set forth in this law are revoked, especially the following municipal laws:

I - Law No. 4,752, of August 23, 2005;
II - Law No. 4907, of April 25, 2006;
III - Law No. 4964, of July 21, 2006;
IV - Law No. 5,805, of October 23, 2010;
V - Law No. 5.937, of October 19, 2011;
VI - Law No. 6,021, of May 31, 2012;
VII - Law No. 6,713, of June 5, 2017;
VIII - Law No. 7,592, of May 27, 2021.

City Hall of Indaiatuba, July 5, 2022, 192nd year of elevation to parish category.

<signature>
NILSON ALCIDES GASPAR
MAYOR

<at the bottom of all pages it reads as follows:> Published in the Department of Legislative Technique. July 05, 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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