



FOREIGN COMPANIES · FREE MATERIAL

Pocket guide: opening and running a company in Brazil

Steps, documents, routes to send money to the parent company and Central Bank obligations, in one place.

Move Advisory · October 2026

General information. Confirm your case with your advisors.

How to use this guide

This guide summarises the complete guides on our website, written for foreign companies and investors that enter Brazil. Each section points to the full guide, which has the legal basis.

About Move Advisory. It is the consulting arm of Move Online, an accounting firm in São Paulo founded in 2017. Technical lead: Wanderson Pires Almeida, CRC SP 280216/O-0. Tax lead: Dra. Ana Miliane Gomes.

1. The journey on one page

Phase	What happens	Who does it
1. Diagnosis	Structure, tax regime, sector rules, flow of money and costs	Move Advisory, with your information
2. Documents	Documents of the foreign partner, power of attorney, apostille and sworn translation	You abroad; Move in Brazil
3. Incorporation	Commercial Registry, taxpayer number, city registrations	Move Advisory
4. Capital	Money comes in and the Central Bank declaration (SCE-IED)	Move Advisory and the bank
5. Operation	Accounting, taxes, withholdings and reports for the parent	Move Advisory
6. Return	Dividends and other ways to send money to the parent	Planned from the start

For a simple structure we plan 45 to 90 days. The timing depends mainly on the apostille, the sworn translation and, in some sectors, the professional council.

2. Before you start: the questions that define everything

- In which country are the investor or the investing company tax resident?
- Will the investment be made by an individual or by a company?
- What activity will be carried out in Brazil, and in which city?
- What stake will be acquired and how much will be contributed?
- Which payments abroad are planned: profits, interest, services, licences?
- Are there sector rules (for example, healthcare)?

3. Documents of the foreign partner

To register the company, Brazil needs to know who the investor is and who acts on its behalf.

- ☐ Identity document (individual) or proof of legal existence and corporate documents (company).
- ☐ Document that shows who can sign for the company.
- ☐ Power of attorney to a person in Brazil, with the powers described.
- ☐ Notarial recognition in the country of origin, when the document is private.
- ☐ Hague apostille, when the country is a party to the Convention (in force in Brazil since August 14, 2016).
- ☐ Sworn translation, when the document is not in Portuguese.

Three different things: the notary formalises, the apostille certifies the origin, the translation presents it in Portuguese. One does not replace the other.

A document in two columns (Portuguese and a foreign language) can avoid the translation before the Commercial Registry, keeping the apostille (DREI Normative Instruction 81/2020, article 15, paragraph 4). This does not guarantee acceptance by a bank or another body.

Full guide: Apostille and power of attorney.

4. The capital and the Central Bank (SCE-IED)

The SCE-IED is the obligation to report foreign investment to the Central Bank. The Brazilian company that receives the investment reports it.

When		Criterion
Transfer from the non-resident investor		US\$ 100,000 or more
Movement listed in article 36 of BCB Resolution 278/2022		US\$ 100,000 or more
Periodic declaration		Total assets of the company on the base date

Periodic declaration	Total assets	Base date
Quarterly	R\$ 300 million or more	March 31, June 30, September 30
Annual	R\$ 100 million or more	December 31
Five-yearly	R\$ 100,000 or more	December 31 of years ending in 0 or 5

Other movements have a deadline of up to 30 days. Documents are kept for 10 years after the end of the participation.

Full guide: SCE-IED.

5. How the parent receives money: four routes

Route	Tax on the way out	What it needs
Dividends	10% withholding since January 2026	Profit recorded; investment reported
Software licence	15% withholding (25% in a favoured-tax jurisdiction), plus other taxes	Real contract, services separated, transfer pricing
Services between group companies	Depends on the service and the contract; transfer pricing	Evidence of the service and a pricing criterion
Return of capital	There can be a capital gain if it exceeds the cost of the stake	Registered capital and Central Bank update

It is not enough to change the name of the transfer to change its taxation. Each route has its own basis, documents and taxes. Use the remittance calculator to compare.

6. Dividends in 2026: the essentials

- **10% withholding**, with no minimum amount for non-residents. The Brazilian company withholds and pays.
- **Due on the same day** as the payment, credit, delivery, use or remittance. Code 1841-02.
- **Profits up to 2025**: free of the withholding if the distribution was approved by December 31, 2025, is payable and is paid as approved, by 2028.
- **Exempt**: foreign governments (with reciprocity), sovereign funds and pension entities.
- **Capitalising profits** is also taxed, as a rule, at 10%.

Full guide: Dividends from Brazil to the foreign parent.

7. Software licence and transfer pricing

- A licence paid by the Brazilian company as end user is royalties, according to the Receita (Cosit Ruling 107/2023).
- Maintenance and updates without a new licence also bear 15% withholding.

- **Gross-up:** for the parent to receive R\$ 100,000 net with a 15% withholding, the gross price is about R\$ 117,647.06.
- Between companies of the same group, the price follows the arm's length principle (Law 14,596/2023, in force for facts from January 1, 2024).
- The contract, the evidence of the service and the allocation criterion are what support the price.

Full guides: [Software licence](#); [Transfer pricing](#).

8. Tax treaties: what to check

- The Receita lists 39 countries with an agreement to avoid double taxation (list updated on August 28, 2026). Germany appears, but without effect since 2006.
- United States, United Kingdom and Germany: reciprocity is recognised, which is not a treaty.
- Having a treaty is not an exemption. Check the country of tax residence, the type of payment, the article that applies and the protocols.
- The treatment in the parent's country is a separate analysis.

Full guide: [Tax treaties](#), with the complete list.

9. Questions to take to the parent's accountant

- Is the dividend received from Brazil taxed in our country?
- Can we use the tax withheld in Brazil?
- Is there a treaty with Brazil, and does it cover this type of payment?
- How does our country treat the capitalisation of profits and the return of capital?
- Which documents does our bank ask for to receive money from Brazil?

10. Launch checklist

- ☐ Diagnosis done (structure, regime, flow of money).
- ☐ Documents of the partner apostilled and translated.
- ☐ Power of attorney with the powers described.
- ☐ Company registered and taxpayer number issued.
- ☐ Central Bank accreditation and investment code.
- ☐ Accounting and tax calendar defined.
- ☐ Policy for distributing profits and for prices between group companies.
- ☐ Licence or services contract reviewed, when there is one.

Legal basis and sources

Law 15,270/2025 · Receita Federal questions and answers on profits and dividends (December 19, 2025) · Receita Federal guidance on the payment of the withholding (August 6, 2026) · Cosit Ruling 107/2023 · Law 10,168/2000 · Law 14,596/2023 and Normative Instruction RFB 2,161/2023 · BCB Resolutions 278/2022 and 410/2024 · Decree 8,660/2016 (Apostille) · DREI Normative Instruction 81/2020 · Civil Code, articles 653, 654 and 661 · Receita Federal list of agreements to avoid double taxation. Checked in October 2026.

Want to know what this means for your structure?

Tell us your country of tax residence, how you plan to invest and what amounts you expect to receive from Brazil. We assess the Brazilian taxation, the points to confirm abroad and the documents needed.

Talk to us · moveonline.com.br/en/foreign-companies/

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