**Brazil Translated Paper Paragraphs**

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The taxation on inheritance is necessary today so that equality among people is made in a concrete way. A system in which people who had the "luck" of being born into a family with more assets have the same tax burden as people who did not have a favorable financial condition ends up making a country with relevant imbalances for national development. It is at this point that it is necessary for there to be measures to mitigate these disparities, promoting a redistribution of income that is fairer and more efficient. The studied bibliography provides us with relevant information about the history of the inheritance tax in Brazil, its structure since the Constitution of 1988, and also an approach to the importance of the progressivity of this tax, that is, the division of rates by ranges of values of the assets or rights transferred to the heirs or through donations.

There are reports that the inheritance tax in Brazil emerged since the arrival of the royal family in the mid-1800s. With the arrival of D. João, several taxes based on the tax system of Portugal were instituted, and thus, through the Charter of June 17, 1809, the "tax on the tenth or inheritance and legacies tax" was established. This taxation should be paid according to the degree of kinship, being 10% for relatives up to the second degree (siblings, children, nephews, uncles, and cousins) and 20% for relatives beyond the second degree in successions that did not have a will (DIAS, 2016).

In 1824, a modification occurred in the constitutional text, freeing the Provinces to determine the taxes they found most convenient as long as the general rules determined by the Empire were maintained (Chaves Filho, 2015). Only in 1867 did the taxes known as "tenth or inheritance and legacies tax" come to be called the Property Transfer Tax. In 1934, the new federal Constitution caused the Property Transfer Tax to be split into the tax on the transfer of property causa mortis and the tax on the transfer of property inter vivos, with the first being of state competence and the second of municipal competence.

As Paulino (2013) recalls, the inheritance tax was regulated in 1811 to prevent fraud that would harm collection, and in 1832, the decentralization of tax revenues occurred, causing the inheritance tax to become a matter of competence of the.

34 provinces and no more of the State. In 1891, the ownership of this tax was defined by the States, and in 1967, a maximum rate was defined by the Federal Senate. The great novelty that arises in the year 1967 is the assignment made by the Federal Senate of a maximum rate for the tax on the transmission of property causa mortis. In the same year, equal taxation for succession received free of charge or not is determined.

Today, the taxation on inheritance has two forms of incidence: one is related to transmission by death (an inheritance tax) and the other is related to donations of goods made free of charge (a tax on the donation of goods). Thus, the material aspect of ITCMD is determined by the act of transmission due to death, according to articles 1.784 and 1.788 of the Civil Code:

Art. 1.784. Once the succession is opened, the inheritance is immediately transmitted to the legitimate and testamentary heirs.

Art. 1.788. If a person dies without a will, the inheritance is transmitted to the legitimate heirs; the same will occur regarding the goods that are not included in the will; and legitimate succession persists if the will lapses or is declared null.

The constitution of 1988 opts, according to (TAVARES, 2016, P.39) “to adopt a system of sharing competencies, whereby each political entity has the competence to impose tax obligations within its Constitutional limits.” Thus, tax competence is the responsibility of the Union, States, Municipalities, and the Federal District, according to what is defined in the Constitution (AMARO, 2014).

It is then up to the States to tax any goods (movable or immovable) or rights, in addition to establishing the rules regarding the generating facts, rates, and calculation basis, “which means being able to regulate and demand the tax on the transmission of movable goods, immovable goods, titles, and credits, when resulting from donation or inheritance” (TAVARES, 2016, p.39). Such information is specified in § 1º, items I, II, and III, of the Federal Constitution of 1988: