

IMMIGRATION TAX - IN OR OUT

BELOW NOTE IMMIGRATION TAX APPLIED BY FEDERAL GOVERNMENT:

TARIFF	ALIQOT (UFIR - REFERENCE FISCAL UNIT)	SOURCE
IMMIGRATION TAX (FUNAPOL)	500	LEI COMPLEMENTAR Nº 89, DE 18 DE FEVEREIRO DE 1997

VALUE OF UFIR

YEAR	PERIOD	VALUE (BRL)
2000	Jan. to Dec.	1,0641 Decreto nº 27.518/00
1999	Jan. to Dec.	0,9770
1998	Jan. to Dec.	0,9611
1997	Jan. to Dec.	0,9108

CALCULATION MEMORY:

Aliquot (UFIR) x UFIR in force
