

Reasons to invest in Santa Catarina

Investing Santa Catarina, attracting investments to our state.





One ___

Benefits of Tax on the Circulation of Goods and Services - ICMS

Context of Santa Catarina's benefits

- Control by GESComex at SEFAZ-SC
- 8.49% growth from 2018 to August 2019 (2,441)
- Santa Catarina is third in the Brazilian ranking
- Imports grew 46.8% in reais from 2017 to 2018
- Law 17,763 of 2019 Reinstitution of great majority of benefits

Structure and complexity of benefits

- 364 Types of Differentiated Tax Treatment
- DIFFERIMENTS
- EXEMPTIONS
- TAX BASE REDUCTIONS
- INVESTMENTS
- Prodec and Pro-Employment

Conditions for claiming the Santa Catarina benefits

- Obtain registration with the SEFAZ-SC
- Habilitation on Radar
- CND Federal Taxes
- CND State Taxes
- DTEC SC at SEFAZ- SC

Conditions for maintaining Santa Catarina's benefits

- To operate within 6 (six) months after being granted the benefit
- Do not change its corporate structure within 12 months of the concession
- Use, preferably, logistic operators established in SC
- Use customs clearance service established in SC
- Use, preferably, a cargo transporter established in SC
- Invest in the maintenance or expansion of the undertaking in SC, job and income generation

Import Benefits - Goods for Resale

 ICMS deferment on import of goods with guarantee exemption of the deferred ICMS, through advanced payment

PRODUCT VALUE	100.000,00	100.000,00
BC ICMS IMPORT	114.942,53	
ICMS IMPORT DUE	19.540,23	
ANTICIPATION OF ICMS (2.6%)		2.708,33
ANTICIPATION OF ICMS (1%) After 36 months		1.041,67

IMPORT

IMPORT

WITHOUT BENEFIT

WITH BENEFIT

INTERNAL OUTPUTS

Partial deferral
 on the internal transaction
 subsequent to importation

SALES	WITHOUT BENEFIT	WITH BENEFIT	
	200.000,00	200.000,00	
		34.000,00	
	ICMS OUTPUT (12%)		8.000,00
	ICMS OUTPUT (4%)		20.000,00
	ICMS OUTPUT (10%) INDUSTRIAL		24.000,00
	ICMS OUTPUT (12%) WITHOUT SIMILAR CA- MEX		24.000,00
	*OUTPUT ICMS (12%) SIMPLE NATIONAL		

Note: Simple National destination resale/industry, if destination final consumption will be 17%

 Presumed credit in internal operation following the the importation of goods for trading.

ICMS rate	Up to 36 months	Up to 36 months
ICIVIS FALE	Effective Rate	Effective Rate
4%	2,6% + 0,4% funds = 3%	1% + 0,4% funds = 1,4%
10%	7,6% + 0,4% funds = 8%	3,6% + 0,4% funds = 4%
12%	7,6% + 0,4% funds = 8%	3,6% + 0,4% funds = 4%
17%	7,6% + 0,4% funds = 8%	3,6% + 0,4% funds = 4%
25%	7,6% + 0,4% funds = 8%	3,6% + 0,4% funds = 4%
8,8% (*)	4,6%+ 0,4% funds = 5%	3,6% + 0,4% funds = 4%

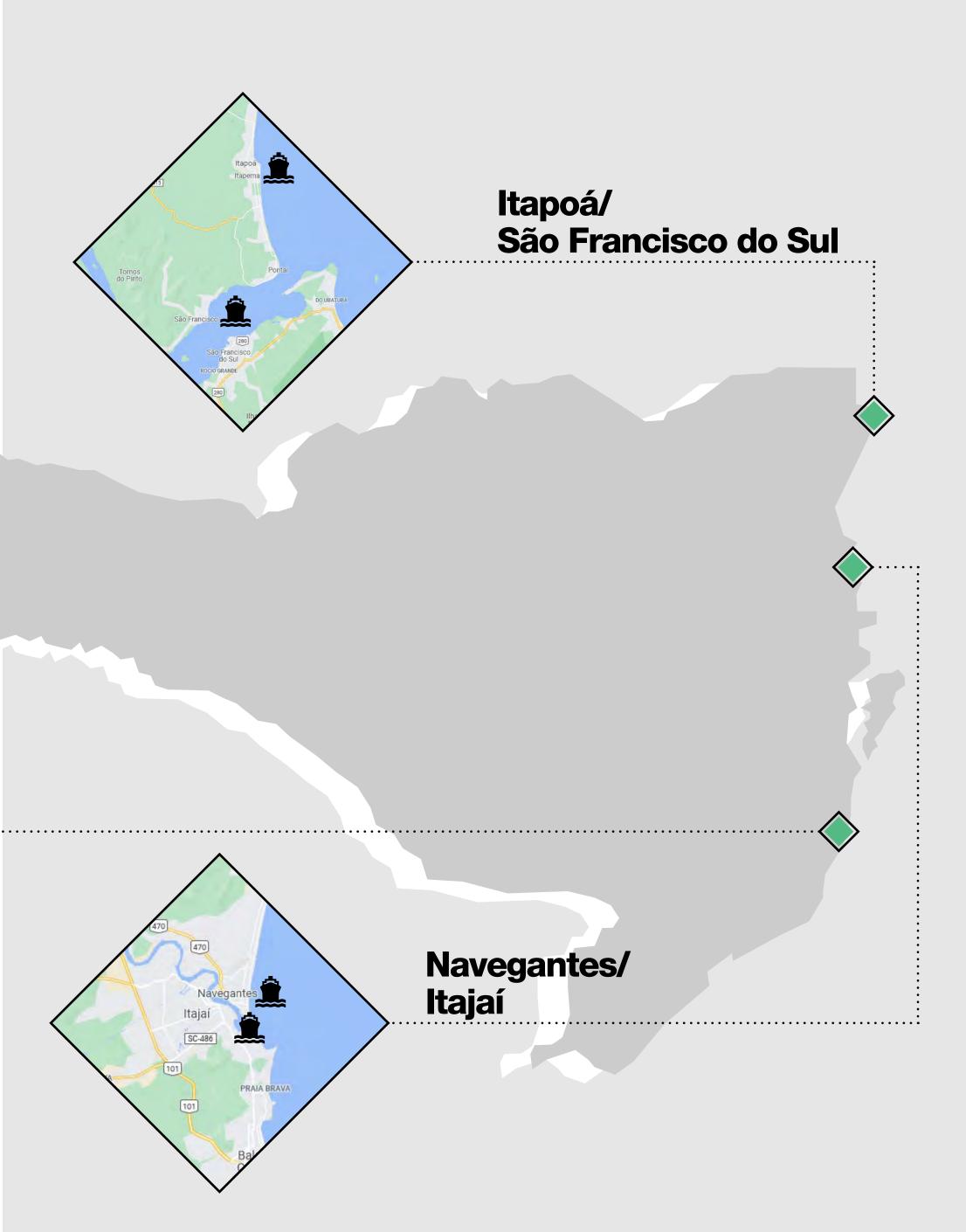
^{*} Important: The Presumed Credit does not applies in the internal exits to the Individual.

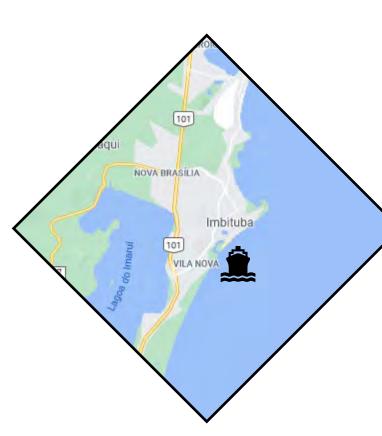


Two____Logistics

Logistics

Santa Catarina Ports





Imbituba



Customs Enclosures

Primary and Secondary Zones

Logistics

Itajaí





















Navegantes





São Francisco do Sul







Itapoá



Joinville



Imbituba



Dionísio Cerqueira



Logistics

Ranking of Brazilian Ports

IMPOR	IMPORTS JANUARY 2020 - JANUARY 2021		
RANK	PORT	MOV. EM TEUS	
1st	SANTOS	84.546	
2nd	PARANAGUÁ	24.270	
3rd	NAVEGANTES	20.382	
4th	ITAPOÁ	23.399	
5th	ITAJAÍ	16.087	
6th	MANAUS	15.714	
7th	RIO DE JANEIRO	10.671	
8th	SUAPE	8.433	
9th	RIO GRANDE	7.561	
10th	VITÓRIA	6.671	

EXPORTS JANUARY 2020 - JANUARY 2021			
RANK	ANK PORT MOV. EM TEUS		
1st	SANTOS	82.278	
2nd	PARANAGUÁ	24.460	
3rd	NAVEGANTES	24.316	
4th	RIO GRANDE	18.599	
5th	ITAPOÁ	13.316	
6th	ITAJAÍ	8.907	
7th	SALVADOR	6.508	
8th	RIO DE JANEIRO	6.262	
9th	VITÓRIA	5.100	
10th	PECEM	3.543	

Three of the five ports in Santa Catarina are among the top 10 in imports and exports.



Logistics

- Itapoá
- Itajaí
- Navegantes

Portfolio of Maritime Services

June 2021

EUROPE		
CITY	EXPO	IMPO
Algeciras 🔷	27	16
Antwerp 🔷	27	20
Barcelona 👐	17	19
Bremerhaven 🔷	26	24
Genoa 👐	17	20
Gioia Tauro 🔷	32	22
Hamburg \leftrightarrow	24	23
Las Palmas \leftrightarrow	14	24
Le Havre \leftrightarrow	29	19
Livorno \leftrightarrow	21	24
London Gateway 🔷	23	26
Malta ◆	19	43
Marsaxlokk ◆	21	21
Rotterdam 🔷	22	28
Sines 🔷	35	15
Tangier 🔷	15	15
Valencia ₩	23	17

Arica 🔷	29	25
Baltimore 🔶	32	28
Buenos Aires 🔷	3	6
Callao 🔷	21	33
Cartegena	16	12
Caucedo 🔷	13	13
Charleston \leftrightarrow	24	23
Cristobal \leftrightarrow	18	14
Freeport 🔶	24	35
Guayaquil 🔷	24	30
Houston 👐	23	20
Jacksonville 🔶	25	22
Kingston \leftrightarrow	12	18
Manzanillo 🔷	38	23
New Orleans 🔶	24	28
New York 🔷	18	29
Norfolk 🔷	22	25
Philadelphia 🔷	20	27
Port Everglades \leftrightarrow	27	20
Port of Spain 🔷	13	13
San Antonio 🔷	16	21
San Vicente 🔷	35	19
Savannah 🔷	36	24
Vera Cruz 👐	20	24

AMERICAS

EXPO IMPO

30

24

23

CITY

Altamira \leftrightarrow

Antofagasta 🔷

ASIA		
CITY	EXPO	IMPO
Busan ₩	38	41
Coega 🔷	13	-
Hong Kong ₩	31	31
Ningbo ₩	36	35
Port Kelang 🔷	29	-
Qingdao 🙌	34	37
Shanghai 👐	35	36
Shekou 🙌	40	32
Singapore 👐	26	25
Yantian 🔶	37	32

AFRICA		
CITY	EXPO	IMPO
Cape Town 🔷	13	35
Durban 🔷	17	31
Luanda 🔷	29	19
Pointe Noire 🔷	34	14

CABOTAGE		
CITY	EXPO	IMPO
Imbituba 🔷	-	-
Manaus 🔷	12	12
Pecem 🔷	8	9
Rio Grande 🔷	-	-
Salvador 🔷	11	6
Santos	-	-
Sapetiba 🔷	-	-
Suape 🙌	6	7

CLEARANCE TIME				
	green	yellow	red	
Itajaí	24h	4 days	11 days	
Navegantes	24h	4 days	11 days	
Itapoá	24h	5 days	11 days	
São F. do Sul	24h	5 days	11 days	
Joinville	24h	6 days	10 days	

ANVISA	from 3 to 6 days
MAPA	from 4 to 7 days



Three__

Indicators of Santa Catarina

Competitiveness Excellence

Strengths: strategic location, port competitiveness, qualified and available workforce, cultural and economic diversity.

The state of SC is the second most competitive in the country.

(According to the ranking of the Centre for Public Leadership (CPL), based on criteria from The Economist magazine).



countries of the OECD - Organization for Economic Cooperation and Development, winning the Excellence in Competitiveness award in the International Highlight category.

Since 2017, the state occupies the second position in the survey.

SC ranked first in the country in Public Safety and Social
Sustainability.



2nd Largest GDP (8.3%) in Brazil in 2021.

2nd Second place in the country in Public Safety and Social Sustainability.

2nd Second place in the country in Efficiency of the Public Sector and Education.

2nd Second place in Infrastructure and Innovation.

1st Largest fishing production in Brazil.

1st Improved performance in service production.

4th place in Brazil exceeding 1 million active companies with an average time (15 hours) of register at JUCESC. [Commercial Registry of Santa Catarina]

st 1st Largest clothing and accessories hub in Brazil.

2nd Brazil's largest poultry producer, accounting for 23.6% of export revenues.

st 1st Largest national pork producer

2nd In the creation of formal jobs.

2nd Second place in the country with the most competitive industry.

3rd Third highest rate (6.3%) in the country of growth in economic activity.

th 4th In trade sales volume growth.

st

Brazil's main furniture hub and in 2021 exports amounted to US\$ 25.9 million with a growth of 28% if compared to the same period in 2020.



Unemployment rate 4.5% in 2022, the lowest in the country.



Santa Catarina has been certified, for 15 years, as an Area Free of Foot-and-Mouth Disease without vaccination.

Main export products: soybean, poultry meat, pork meat, plywood, electric motors, food, beverages, carpentry, furniture, engine parts.

Industry Growth:

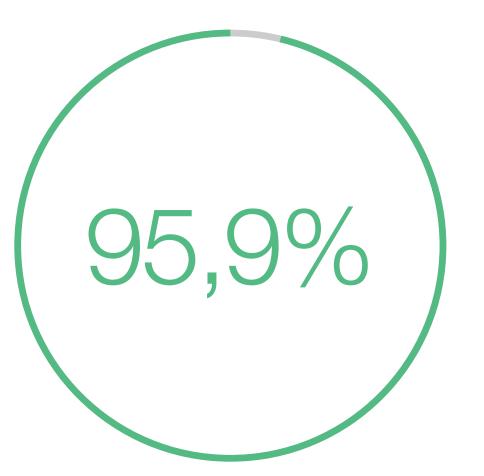
teve uma alta de **26,7%** entre janeiro e maio de 2021. É o segundo melhor resultado do Brasil. O crescimento nesse período foi de mais que o dobro da média nacional, de 13,1%.

previous index growth

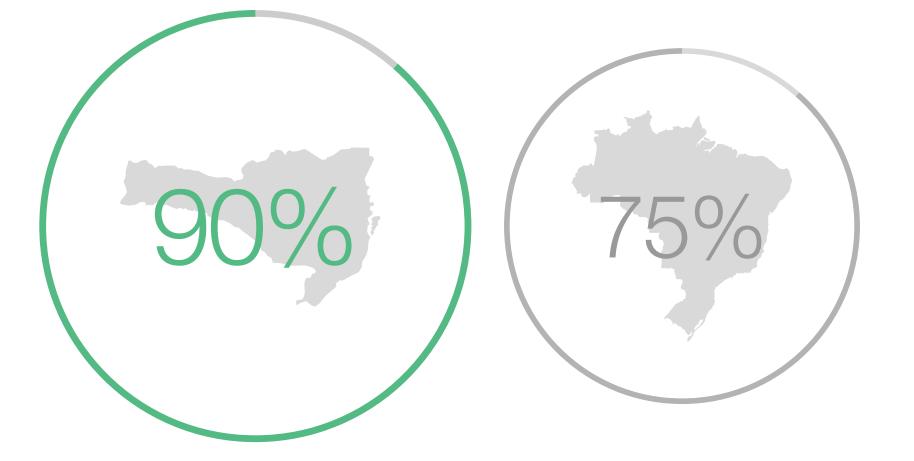
Growth of the Services Sector: with one of the best results in the country, it presented a growth of **15,6%** in the first five months of 2021. The result is more than double the growth of the national volume, which was 7.3%. The positive data places Santa Catarina in second place in this aspect.

Commerce, construction and agriculture and cattle-raising also hired more than they dismissed, with positive balances of 2,982, 1,408 and 153, respectively.

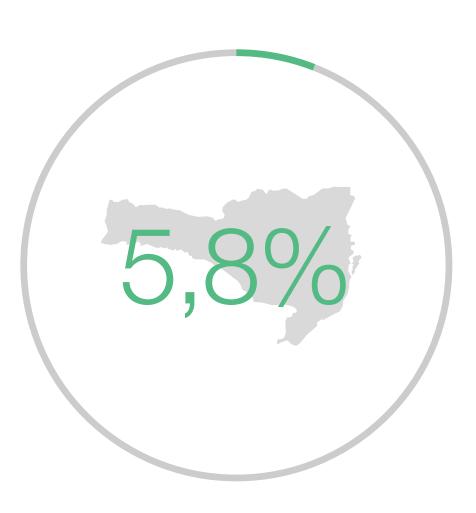
SC: Leadership in Generation of Jobs:



Of the 295 municipalities in Santa Catarina, 283 had a positive balance in the last 12 months. This represents 95.9% of the municipalities with more hirings than dismissals, the highest percentage in Brazil.



Formal employment rate: 90% the highest percentage of formalised workers in Brazil, against a national average of 75%.





Formal employment rate: 90% the highest percentage of formalised workers in Brazil, against a national average of 75%.

17.829

Santa Catarina is once again highlighted in the Ministry of Economy's data on job creation in September. With 17.829 new formal job openings, the state had the best performance in the South of the country last month.

176.789

In 2021, SC has a balance of 176,789 new jobs. This is the third best result in absolute numbers among all the states, behind only São Paulo (786,000) and Minas Gerais (290,000), both with much larger populations than Santa Catarina.

Competitiveness indicators of SC

PILLAR / INDICATOR	2020		2019	
HUMAN CAPITAL	5th		7th	
1. Labour costs	56,5	22nd	59,1	23rd
2. EAP with higher education	41,6	4th	42,6	6th
3. Labour productivity	34,2	4th	31,1	6th
4. Worker qualification	61,5	5th	60,1	5th

PILLAR / INDICATOR	2020		2019	
INNOVATION	3rd		3rd	
1. Master's and Doctorate scholarships	38,0	13th	65,4	7th
2. Innovative entrepreneurs	100,0	1st	100,0	1st
3. Investment in R&D	19,6	10th	18,9	11th
4. Patents	94,4	2nd	83,3	2nd
5. Scientific research	31,1	21st		

Sources

Indicators of Santa Catarina

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Four

Quality and training of the workforce

Education in Santa Catarina has the best national indexes

Quality and training of the workforce



Highest BEDI in the country in the early years of elementary education: 6.5 in its total network.

(Basic Education Development Index)

2nd

Second highest literacy rate in the country according to IBGE 2019 data: 97.7% of the population aged 15 years and over is literate. The National average is 93.4.

Second highest percentage of **people** aged 18 to 24 attending Higher Education in relation to the population in this age group. The percentage in Santa Catarina is 28.3 while the national average is 21.5.



3rd place in the ranking of average years of study of the population aged 18 to 29 years: 12 years. The national average is 11.6.

Education in Santa Catarina has the best national indexes

Quality and training of the workforce

76,8%

76.8% of young people aged 15 to 17 are enrolled in Secondary Education.



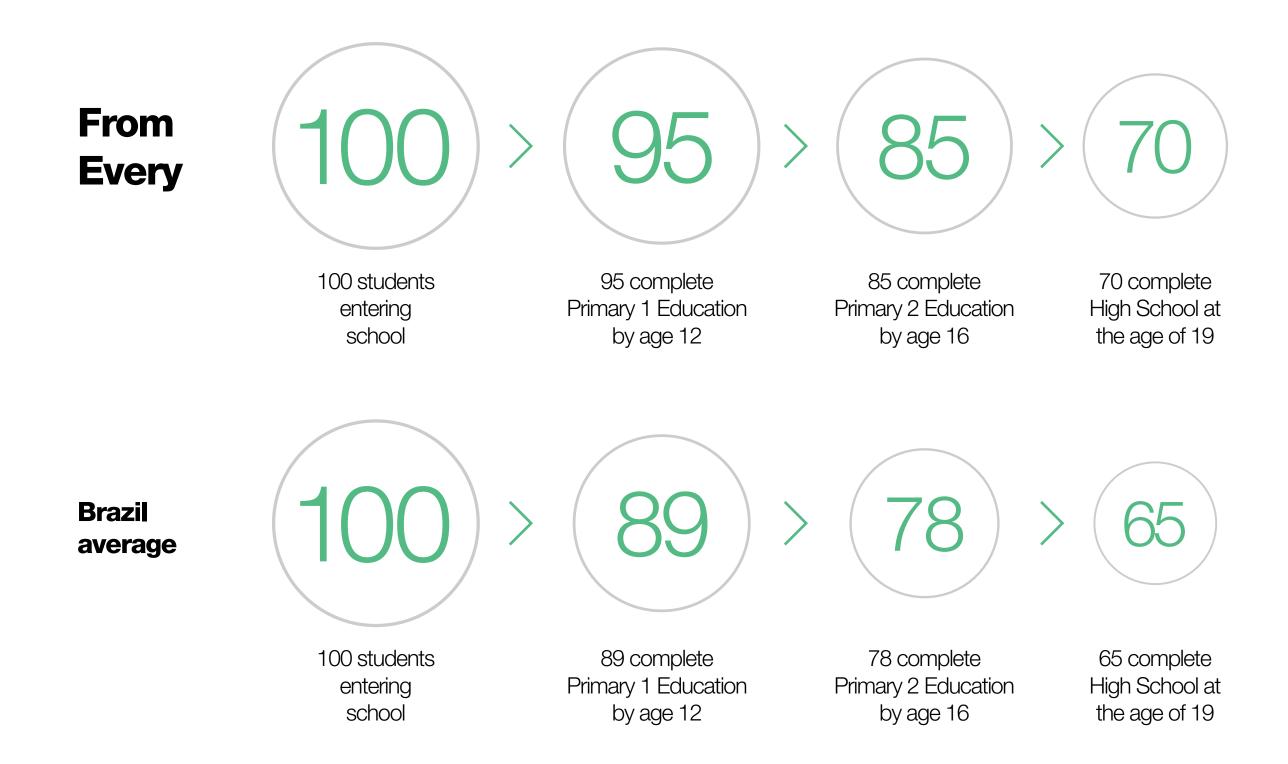
Capital city with **the lowest illiteracy rate in the country,**Florianópolis has a percentage of 0.8% among the population aged 15 or over.

48,5% of the Santa Catarina population has completed Secondary Education and 18,1% has completed Higher Education.

20.9% of the population aged 15-29 were employed and attending school in 2019, the highest percentage in the country.

According to data from the Brazilian Yearbook of Basic Education/2020, the national average of students completing National High School is 65%. Santa Catarina has a percentage of 70%, placing it in 5th position in the national ranking.

In Santa Catarina:



Santa Catarina Universities among the best in the country

Santa Catarina has more than 500 higher education campuses spread across the State. In which, we highlight 4 universities that had the best score in the General Index of Courses (IGC), raised by the Institute of Educational Studies and Research Anísio de Teixeira (Inep), linked to the Ministry of Education (MEC) in the 2019 report:



Among the five best in the country, the Federal University of Santa Catarina (UFSC) has IGC continuous 4.141 and IGC range 5.0.



In the ranking of the 100 best universities in the country, another 3 colleges from Santa Catarina were highlighted: Centro Universitário Sociesc de Blumenau (IGC continuous 3.92 and concept 4), Faculdade Sociesc de Florianópolis (IGC continuous 3.62 and concept 4) and Centro Universitário Facvest de Lages (IGC continuous 3.60 and concept 4).

The State and Human Development

Santa Catarina is one of the best states to live in. And this is not only due to its natural beauty. The investments in a better quality of life for the population can already be seen:



1st place in the Ranking of Well-Being in Brazil according to a survey conducted by the Getúlio Vargas Foundation (FGV), that is, it is the happiest state in the country. Santa Catarina leads the ranking for the second time and demonstrates its evolution, from 27th position in 2013 to first place.



Third state in the national HDI ranking*. In which 3 cities are among the 10 with the highest HDI of the country: 3rd place the Capital, Florianópolis, 4th place Balneário Camboriú and 8th place Joaçaba. The Human Development Index (HDI) is a summary measure of the long-term progress in three basic dimensions of human development: income, education and health.

Encouraging entrepreneurship and innovation

93%

of the companies are small businesses showing the strength of Santa Catarina's entrepreneurship.

Encouraging professional training through exclusive programmes.

One example is the Young Professional, a programme of the Catarinense Institute of Professional Education (ICAEPS), sponsored by SEAC-SC, with support from Sindesp-SC, Junior Achievement and Fevas, which offers free courses to young people aged between 14 and 24, preferably children of employees of the companies in the cleaning, conservation and outsourced services segment associated with ICAEPS and socially vulnerable young people in the state of Santa Catarina. The project focuses on innovation and entrepreneurship.

Quality and training of the workforce

Support programs for entrepreneurs in Santa Catarina, such as, SC Mais Renda, launched in July 2021 by the State government.

The program aims to support entrepreneurs from Santa Catarina in the recovery and maintenance of their activities with job guarantee.



With a turnover of 7% in the national technology sector, Santa Catarina has a turnover of R\$ 17.7 billion in the area. The participation of technology in the state GDP is higher than the Brazilian average. And number of employees in the technology sector grew by 9.1% in 2019.

The State and Industrial Development

Quality and training of the workforce



In 2021, second place in the country with the most competitive industry.

Profile of students and professionals from Santa Catarina



9.1% was the **growth in the number of those enrolled in higher education** from 2010 to 2019. In contrast, in this period the country suffered a drop of -3.8%.

5.1% was the expansion in the number of graduates in the state between 2010 and 2019, while the national average showed a drop of -5.7%.



3rd state with the largest number of employees in the technology sector in Brazil. With 56.5 thousand workers in the area, Santa Catarina is only behind São Paulo and Minas Gerais, states more populous than Santa Catarina. In addition, it was the state that showed the highest growth in the number of employees in 2019.

Profile of students and professionals from Santa Catarina

Quality and training of the workforce

Law, Administration and Engineering are areas with the highest number of students. Of the 222 thousand enrolments, there is a predominance of these 3 areas among those enrolled in Santa Catarina higher education in 2019.



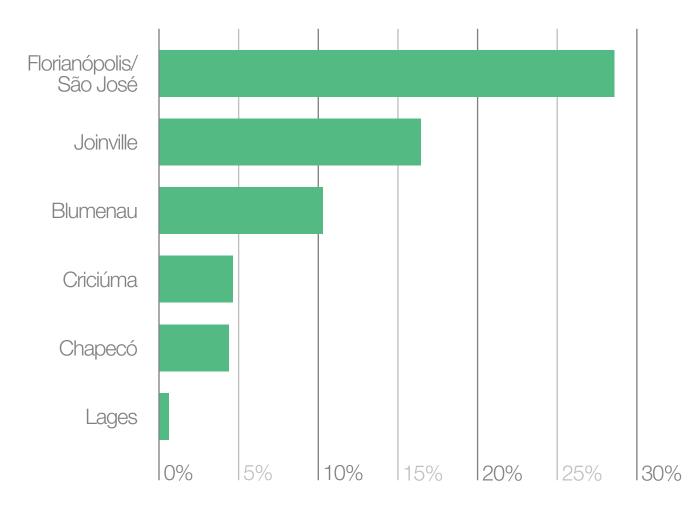
2nd state with the highest participation of students in Technology areas. With 34.7 thousand students enrolled in courses in technology areas, which represents 15.6% of students, Santa Catarina is the second state at Brazilian level.

Highest percentage of STEM students in Brazil. With 31% of students enrolled in science, technology, engineering and mathematics courses, Santa Catarina has the largest national presence in the area.

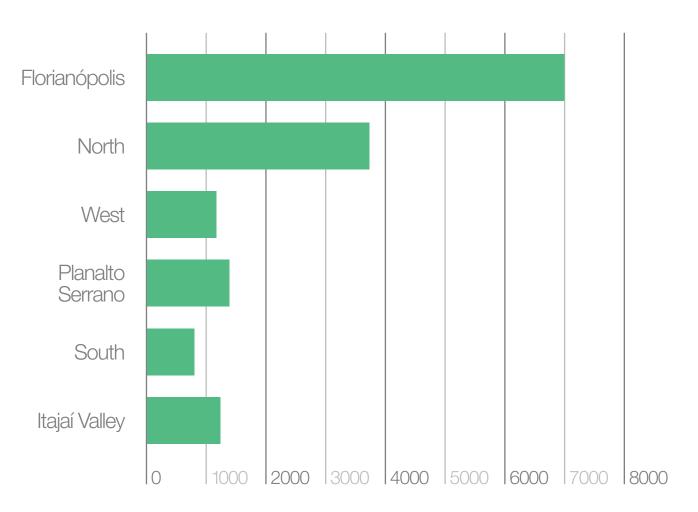
Professional Qualification and Labour Market in Santa Catarina

Distribution STEM courses: UFSC, UDESC, UNIVALI





Entrants and Graduates STEM - 2015 and 2016



Sources

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Five

Fast company registration

Fast company registration

Growth

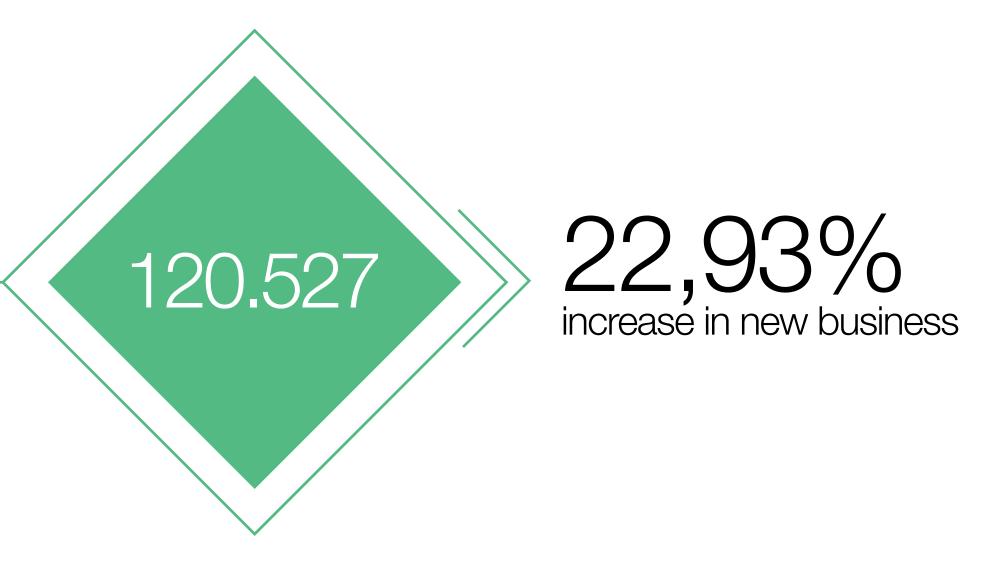
2021 showed a growth of more than 120 thousand new companies registered in the state, according to data from the Mercantile Registry of the Commercial Registry of Santa Catarina (JUCESC).

2021

The numbers reflect the development of the Santa Catarina economy, even in the face of a pandemic scenario. This data also reinforces SC's position in

3rd place, among all the states,

in the Doing Business Subnational Brazil 2021 report, launched on 15/06/21 by the World Bank, given the best result in average time (14 hours and 9 min) in the procedure to open a company.



Convenience

The constitution of the invested or acquired company does not require the physical presence/signature of the foreign partners or shareholders in the national territory.

Are you interested in investing in this state of opportunity?

Investing Santa Catarina offers all the necessary support for the installation of investments in our State.

Investing Santa Catarina

About us

Investing Santa Catarina is a select group of entrepreneurs who complement each other in their professional expertise, in favour of the installation of investments in the State with effectiveness, security and in the shortest time possible.

The Association's objective is to contribute with institutional and private relations, together with the different spheres of government, entities and companies so that your business can find good bases to be truly Santa Catarina.





CAZA COMMUNICATION

For almost 20 years in the market, we are a full-service agency where ideas and results live together. We offer a complete communication for your business, working with brand positioning, campaigns in traditional and digital media, networking actions, events, and much more.

Digital Door Technological solutions

Digital Door started its activities in 2007, when there was an accelerated growth of industries in our city. Initially located in Perini Business Park, we focused on serving companies in Joinville region. Always acting as a HUB of solutions, we specialized in always offering the newest technologies in the area of infrastructure of data communication, telephony, surveillance and access control. To meet the demands of the major companies in the region, we always seek partnerships with reference manufacturers, expansion and specialization of the team, we acquire equipment, and we are constantly updating technology. As time went by, we started offering customized solutions for IOT and Data Center. In all areas of operation, we deliver to our customer solutions of excellence from design to execution. Currently headquartered in Anita Garibaldi neighbourhood in Joinville-SC, Digital Door has fixed working teams in other two cities of the state where it has constant demands. We have focus in the South region, but we act covering all national territory.





FISCHER LAW FIRM

- Specialised in national and international business in the following areas of activity:
- Foreign investment in Brazil
- Brazilian investment abroad
- Maquila in Paraguay and Mexico
- EU Funding for innovation and

- renewable energy projects
- International Corporate and Tax Law
- Contracts
- Prospecting and trade flows
- M&A transactions
- Capital Markets
- Global mobility (expatriation)
- Joint ventures
- Research and risk management

FREITAS Customs Intelligence

We are a strategic intelligence company in Foreign Trade that combines expertise, technology and innovative solutions focused on connecting people, optimizing processes and boosting results. Our broad portfolio of solutions includes:

- Logistics Intelligence
- Customs Intelligence
- Tax Intelligence
- Data Intelligence

With over 30 years of tradition, we are a reference in the area and we serve over 200 companies from the most diverse market segments throughout the southern region of Brazil.





RH BRAZIL GROUP

With over 28 years of history, RHBrasil is a company with the purpose of changing people's lives by providing employment opportunities. Throughout its journey, more than 560,000 professionals were placed and re-placed in the job market. In addition to a strong digital presence, RHBrasil also has a physical structure and technological support to offer the best human resources experience. RHBrasil serves both national and multinational companies and relies on experience and innovation. Our services are customized to fit the needs of our clients, regardless of the size of the company or the type of operation - whether it is Recruitment and Selection (for CLT - Consolidated Labour Laws - or temporary positions), Outsourcing, Internship Programs and Young Apprentice. With a top team, we have 5 companies dedicated to delivering solutions in human resources:

- RHBrasil Specialist in recruitment and selection and temporary services.
- OpenJob Specialist in labour outsourcing projects.
- **DreamJob** Specialist in strategic selection processes, internship and trainee programs, outplacement, assessment and hunting.
- RHBPrommo Specialist in trade marketing operations.
- Temporários Online Online platform for hiring temporary workers remotely.

iGO Intelligent Management

iGO is a pioneer in Santa Catarina in providing a complete and integrated business solution composed of software, advice and accounting. Always with a personalized service in accounting, personnel department and BPO 4.0 for national and international customers regardless of the system used. We have extensive knowledge with tax advice and tax benefits that Santa Catarina can offer for new businesses and mainly the verification of taxation, accounting procedures and auditing of tax obligations. iGO has accounting services in English in Santa Catarina and our team is prepared to report directly to companies abroad with information in English and Portuguese.





Oficina das Palavras Intelligence in Communication

The essence of the work of the Oficina das Palavras is in the tripod Press Office, Digital Media and Content Marketing. ODP's clients make headlines on websites, radio and TV stations and are featured in print or online newspapers. The content produced for clients attracts clicks and new business through targeted digital media strategies or/and partnerships with relevant influencers. Moreover, the team of workshoppers are experts in producing texts for corporate content or Landing Pages for capturing leads in digital actions. Much more than just writing and publishing/posting, Oficina das Palavras aims to generate RESULTS through customized strategies on the platforms that interact with the consumer for each of the brands served by our team of professionals.

PERINI Business Park

Perini Business Park is the largest multi-sector business park in South America. With over 2.8 million square meters of land, located in the Industrial District of Joinville, North of Santa Catarina.

Perini is home to hundreds of small, medium and large national and multinational companies. Several world market leaders are based in the park. The installed companies compose the sectors of metal-mechanic, plastic, automotive, agro-industry, civil construction, electronic, electrical, chemical, logistics, metallurgical, financial, commercial and services.

learn more

POLV

Get to know our members



POLYPort Terminals

We are specialists in logistics with quality in what we do and commitment to the promises made.

Our actions are always made looking from the point of view of our clients, valuing the relationship of trust over time. In a context of uncertainty where you face several variables, we seek to provide comfort and tranquility. Count on Poly.

STAGIOIntellectual Property

Stagio Intellectual Property, for over 30 years, exists to Inspire and Guide to Develop a Prosperous Ecosystem, with the entrepreneur who seeks to protect their intellectual property assets (trademarks, patents, copyright) that is, protect their creations in a strategic, simple and reliable in Brazil and abroad. Transforming ideas into wealth: Internet, digital transformation, artificial intelligence, robots, globalization, new technologies that change people's lives, the way of doing things and to conquer the increasingly competitive market, here are the challenges regarding the protection of intellectual property, personal and corporate data. To overcome these challenges Stagio invests and values human capital, our greatest asset, which constantly seeks knowledge and expertise to deliver the best strategies for protection and valuation of Intellectual Property of those who believe and invest in innovation to build the future. Our connection is directly linked to people who seek involvement and security, we guide our clients in a unique way through a human, creative, bold and specialized team in Intellectual Property. We do our work with a systemic look that interweaves the client's wishes to our strategy of protection and enhancement of their intellectual creations.





WERNER ASSESSORIA e Intermediação de Negócios

Werner Assessoria is an advisory and intermediation company based in Santa Catarina, which operates in the Corporate Real Estate, Mergers and Acquisitions (M&A) and Funding market. Its portfolio includes more than 200 operations carried out in 20 years of proven experience and concrete results.

XPM LOGÍSTICA

Since 2007, we have worked to bring innovation and technology to the logistics sector, in order to optimize processes and facilitate our customers' daily lives. Headquartered in Joinville-SC and branch in Barueri-SP, we work with national and multinational companies. We are specialists in logistics and storage in the health care sector and various industrial segments.

Investing Santa Catarina, a Safe Way to be welcome in a State of Opportunities

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