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# BRAZIL TAX GUIDE FOR FOREIGNERS

A COMPREHENSIVE GUIDE TO INVESTING AND SURVIVING IN ONE OF THE MOST COMPLEX TAX SYSTEMS IN THE WORLD

 $5^{\text{th}}$  edition

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To the most important people in my life – Clarissa, Gabriel, Daniel, and my sister Daniela

In the memory of my parents Sylvio Vidal and Norma Beatriz

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