

# Competitive Paraná Program



Paraná Competitive is one of the main programs for attraction of investments in Paraná. Through well structured and sustained by law benefits, the program supports both the new investor and the entrepreneur already established that will grow his business. Invest Paraná is the greatest ally of the investor in having access to media and information in order to use these incentives. The program was created in early 2011 to reinsert the Parana on the agenda of national international and local investments. Contemplating a series of measures through the dilation of periods for ICMS payment, investments to improve infrastructure, trade, reduction of bureaucracy and professional training, aims to make the state more attractive for new productive enterprises that generate employment, income, prosperity and sustainable development.

The benefits are defined in a technical way starting from a report made by Invest Paraná, which takes into account the state's priorities, such as: type of investment, number of jobs, economic and environmental impact and degree of innovation. After the technical evaluation of Invest Pr the process then proceeds to analysis made by the Department of Finance, where the granting or not of the benefit is determined, and for which period and need.

All tax issue related resolutions are the responsibility of the Paraná State Treasury Office.

---

# INDUSTRIAL PROJECTS

## DECREE [6.434/2017](#)

---

The total amount of the investment must be **over R\$ 3.6 million**.

Payment of tax due through installments:

- **10% in the current month,**
- **90% to be paid after 48 months.**

The Program applies to **greenfield, brownfield, diversification or reactivation projects**.

---

### **Valid for:**

- Investments made within 6 months prior to the request (limited to 25% of the total investment amount);
- Investments in the implementation phase;
- Projected investments.

### **Incentives:**

- Installment of incremental ICMS (state level tax);
- Deferral of ICMS over electricity supply operations by companies located in

- Paraná and over natural gas supply by Compagas;
- Transfer of ICMS credits for asset acquisition.

[Industrial Projects - Incentives Form](#)

[Form instructions](#)

---

## **DEFERRAL AND EXPORTATION CREDIT TRANSFER**

**DECREE [6.434/2017](#)**

**SEFA RESOLUTION [062/2018](#)**

---

The amount of credits to be used is **limited to 50% of the total value of the investment.**

The credits must be **qualified in the SISCREED system.**

---

### **For payments of:**

- Fixed assets (property, plant and equipment) - including pieces and components of machinery, except vehicles produced in other states;
- Material for civil construction projects.

## IMPORTS

### DECREE [6.434/2017](#)

---

#### Conditions:

It **benefits Paraná establishments** that operate selling imported goods **through ports and airports in Paraná**, with customs clearance also in the State.

#### Investments

Minimum of **R\$ 360 thousand, conditioned to the payment of 0.4%** of the calculation basis of the benefited operation.

---

#### Incentives

- Total deferral of ICMS on imports;
- Possibility of granting ICMS presumed credit taking the tax burden up to 1.5%.

[Imports - Incentives Form](#)

[Form instructions](#)

---

## **E-COMMERCE**

**DECREE [6.434/2017](#)**

---

### **Conditions**

It benefits **Paraná establishments** that operate **exclusively in electronic commerce** - e-commerce, mobile app, call center or telesales.

### **Investments**

Minimum of **R\$ 360 thousand**.

### **Incentives**

Possibility of granting presumed credit in taxed interstate transactions that deliver goods to end consumers, natural or legal person that are not taxpayers,

until the end of 2022.

---

**The presumed credit is:**

- For interstate operations; and
- In substitution of other tax credits, which means that it cannot be used cumulatively with any other tax incentive that reduces the effective tax burden.

In case of imported goods, the incentives also apply to those defined in the list edited by Camex (the Foreign Trade Chamber), provided that:

- With the **use of ports and airports in Paraná**; and
- With **customs clearance also in the State**.

[E-commerce - Incentives Form](#)

[Form instructions](#)

---

**AIR SECTOR**

**DECREE [6.434/2017](#)**

---

Projects to **operate new air routes** or to **expand operations** on air routes already offered.

**ICMS reduction** on aviation kerosene **up to 7%**.

---

**Main aspects analysed:**

- Regional, national and international routes on which air transport services will be offered;
- Number of weekly and/or daily flights, considered tourist and economic aspects.

[Air Sector - Incentives Form](#)

[Form instructions](#)

---

[Interested?](#)

**Download the appropriate form above and send**

**it to: [paranacompetitivo@investpr.org.br](mailto:paranacompetitivo@investpr.org.br)**

---