



UNIL | Université de Lausanne

Workshop on Gold Traceability
Faculty of Geosciences and Environment, University of Lausanne
May 2 and 3, 2023

Andrea Costa Chaves

Inspection Undersecretariat

Secretariat of Federal Revenue of Brazil



Gold Mining in Brazil

National Mining Agency
Ministry of Mines and Energies

Gold belongs to Brazilian Federal Union



Mining Permit (PLG)



Mining Concession (CL)

Gold Mining in Brazil

Federal, States or Municipality environment agency

Environmental Licence

Taxing Gold Mining in Brazil

Special Secretariat of the Federal Revenue of Brazil

Gold as a Financial Asset or Monetary Gold

Financial Transaction Tax (IOF)

1% on the value of first acquisition for Financial Asset or Exchange Rate Policy Instrument

Taxing Gold Mining in Brazil

Secretariat of the Federal Revenue of Brazil

Gold as a Financial Asset or Monetary Gold

AVISO 1

 MINISTERIO DA FAZENDA SECRETARIA DA RECEITA FEDERAL DO BRASIL		NOTA FISCAL DE AQUISIÇÃO DE OURO ATIVO FINANCEIRO OU INSTRUMENTO CAMBIAL	
SÉRIE ÚNICA		NÚMERO	
VIA		DATA	
DADO E RELAÇÃO A EXISTENTE			
C - ADQUIRENTE			
CÓDIGO			
ENDEREÇO		CIDADE	UF
CNPJ		IAS	
C - VENDEDOR			
CÓDIGO			
ENDEREÇO		IAS	
EMPREGADOR	EMPREGADO	VALOR DA OPERAÇÃO (R\$)	
		IMPORTE	TOTAL
TOTAL POR EXTERNO		TOTAL (R\$)	
DADOS RELATIVOS AO TRANSPORTADOR NACIONAL			
NOME		CNPJ	
VALOR DE DOAÇÃO E VALOR EM DOAÇÃO (R\$)			
ESPEDICIONÁRIO		MUNICÍPIO	



Taxing Gold Mining in Brazil

State's Tax Administration

Secretariat of the Federal Revenue of Brazil

Gold as a Good

State Tax (ICMS)

18% (average) comercial value

Federal Tax (PIS/Cofins)

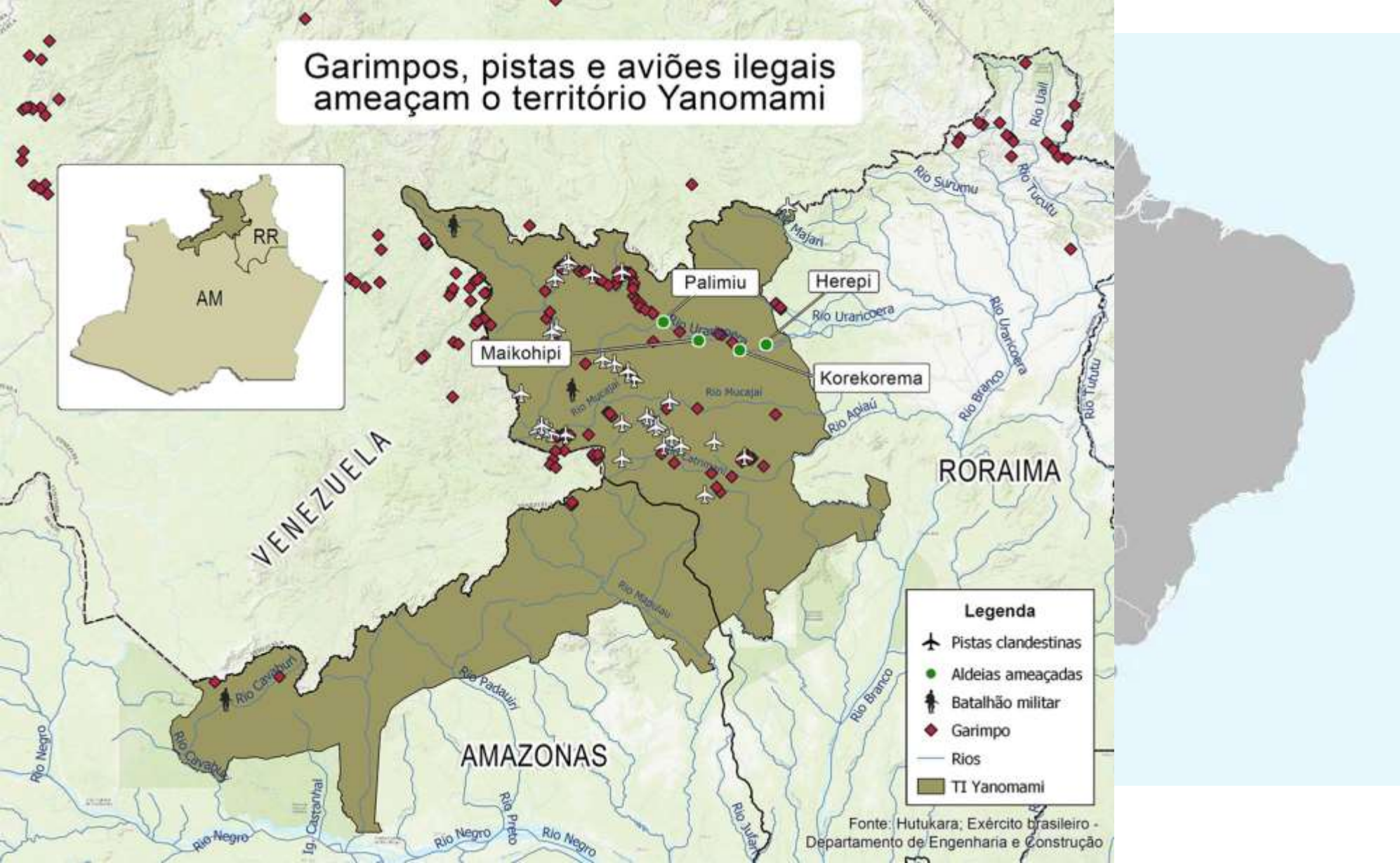
9,25% comercial value

First Buyer

Central Bank of Brazil

**Authorized Institution to Operate
with Gold as a Financial Asset or
Monetary Gold**

Garimpos, pistas e aviões ilegais ameaçam o território Yanomami











Source and Credits:

1) Photos:

- a) **Slide 2: mining man reproduced from** <https://exame.com/brasil/quatro-brasileiros-sao-mortos-em-garimpo-ilegal-na-fronteira-da-venezuela/>;
- b) **Slide 2: mining industry reproduced from** <https://pt.dreamstime.com/imagem-de-stock-minera%C3%A7%C3%A3o-do-ouro-image31892471>;
- c) **Slide 8: i) Yanomamis' territory in South America reproduced from** <https://pt.wikipedia.org/wiki/lanom%C3%A2mis>; **ii) Map of Yanomamis' territory showing areas of ilegal gold minig reproduced form the Yanomamis Under Attack Report, available at** <https://acervo.socioambiental.org/sites/default/files/documents/yal00067.pdf>; **iii) Map of Ilegal Extraction and Transportation of Gold on Yanomamis' Territory reproduced from** <https://reporterbrasil.org.br/2021/06/200-mil-reais-por-semana-como-funciona-o-mercado-de-aeronaves-que-apoia-o-garimpo-ilegal-na-ti-yanomami/>

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1) Photos:

- a) **Slide 9: Boa Vista mining monument reproduced from**
<https://www.viagensecaminhos.com/2022/11/boa-vista-roraima.html>
- b) **Slide 10: Yanomamis' Village in the Middle of the Rain Forest reproduced from**
<https://oeco.org.br/reportagens/terra-indigena-facilita-meta-climatica/>
- c) **Slide 11: Illegal gold mining area on Yanomamis' territory reproduced from**
<https://amazoniareal.com.br/garimpeiros-cacam-animais-para-brincar-diz-indigena-da-ti-yanomami/>;
- d) **Slide 12: equipments on the river and some mining men reproduced from**
[Tráfego aéreo expõe poder do garimpo ilegal em terras Yanomami \(cnnbrasil.com.br\)](https://www.cnnbrasil.com.br/trafego-aereo-expoe-poder-do-garimpo-ilegal-em-terras-yanomami/)

Source and Credits:

- 2) **Information on size of countries land territory on CIA's The World Factbook, at the link: [The World Factbook - The World Factbook \(cia.gov\)](#)**
- 3) **Gold related articles from Federal Constitution of Brazil: Article 20, Article 153, Article, text available at https://www.planalto.gov.br/ccivil_03/constituicao/constituicao.htm**
- 4) **Law 7766/1989, available at http://www.planalto.gov.br/ccivil_03/Leis/L7766.htm**
- 5) **Normative Instruction RFB 2138/2023, available at <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=129816#:~:text=IN%20RFB%20n%C2%BA%202138%2F2023&text=Disp%C3%B5e%20sobre%200a%20Nota%20Fiscal,o%20inciso%20III%20do%20art>**



Thank you.