



ICOMIA 2023
WORLD MARINAS CONFERENCE
9 - 11 OCTOBER MARINA DE VILAMOURA

CONCESSION REGULATIONS AND TAX REGIMES

THE ROLE OF NATIONAL MARINA ASSOCIATIONS

Klaus Peters

ACOBAR
(Brazil's MIA)













INSTITUTO MARINAS DO BRASIL





TAXES IN BRAZIL

(2021)

	TYPE OF TAX	% OF GDP
	On Goods & Services	14,8 
	Social Contributions	8,2 
	On Income, Profit & Capital Gains	8,0 
	On Property	1,7 
	Other Taxes	1,3 
	TOTAL	33,9 
	19th in World Ranking	



COASTAL PROPERTIES

PRIVATE X PUBLIC





FROM 2% OF LAND VALUE  TO 2% OF REVENUES